

Status: Point in time view as at 26/03/2015.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: FA 1996. (See end of Document for details)

SCHEDULES

SCHEDULE 4 **U.K.**

ACCOUNTING PRACTICE AND RELATED MATTERS

PART 1 **U.K.**

BAD DEBTS AND RELATED MATTERS

FA 1996

F19

Textual Amendments

F1 Sch. 4 para. 9 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2, 8 para. 63](#))

F210

Textual Amendments

F2 Sch. 4 para. 10 repealed (with effect in accordance with [Sch. 6 para. 5\(2\)](#) of the amending Act) by [Finance \(No. 2\) Act 2005 \(c. 22\)](#), **Sch. 11 Pt. 2(6)** Note 2

F311

Textual Amendments

F3 Sch. 4 paras. 11-13 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2, 8 para. 63](#))

F312

Textual Amendments

F3 Sch. 4 paras. 11-13 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2, 8 para. 63](#))

F313

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Textual Amendments

F3 Sch. 4 paras. 11-13 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2Pts. 1, 2, 8 para. 63)

14 Omit paragraph 6B of Schedule 9 to FA 1996 (impairment losses: companies becoming connected).

F415

Textual Amendments

F4 Sch. 4 paras. 15-17 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2Pts. 1, 2, 8 para. 63)

F416

Textual Amendments

F4 Sch. 4 paras. 15-17 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2Pts. 1, 2, 8 para. 63)

F417

Textual Amendments

F4 Sch. 4 paras. 15-17 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2Pts. 1, 2, 8 para. 63)

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