
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 10. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

CASH BASIS FOR SMALL BUSINESSES

PART 1

MAIN PROVISIONS

Rules restricting deductions

^{F1}10

Textual Amendments

F1 Sch. 4 para. 10 omitted (with effect for the tax year 2024-25 and subsequent tax years) by virtue of Finance Act 2024 (c. 3), **Sch. 10 paras. 46(a), 47** (with Sch. 10 paras. 48-50)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 10.