## STATUTORY INSTRUMENTS

## 2004 No. 2201

The Finance Act 2002, Schedule 26, Parts 2 and 9 (Amendment) Order 2004

## PART 3

Amendment of Part 9

- **16.** In paragraph 46(2)(a)—
  - (a) for "(a)" substitute "(c)";
  - (b) for "(f)" substitute "(e)".