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STATUTORY INSTRUMENTS

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**2005 No. 646**

The Finance Act 2002, Schedule 26,  
Parts 2 and 9 (Amendment) Order 2005

**Amendment of Part 9 of Schedule 26 to the Finance Act 2002**

- 14.**—(1) Amend paragraph 45(1)(a) as follows.
- (2) In sub-paragraph (i) after “company” insert “or”.
  - (3) In sub-paragraph (ii) omit “or”.
  - (4) Omit sub-paragraph (iii).