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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 2 of Schedule 26 to the Finance Act 2002**

- 7.—(1) Amend paragraph 9 as follows.
- (2) In sub-paragraph (2)(a)—
- (a) for “(c) to (e)” substitute “(a) or (b)”, and
  - (b) omit the words in parenthesis.
- (3) In sub-paragraph (4)(a) for “paragraphs (d) and (e)” substitute “paragraph (b)”.