
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2005, Paragraph 21. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

ACCOUNTING PRACTICE AND RELATED MATTERS

PART 2

OTHER PROVISIONS CONNECTED WITH ACCOUNTING PRACTICE

ICTA

- 21 In section 43A of ICTA (rent factoring: meaning of “finance agreement”), in subsection (3) (reference to consolidated group accounts), omit paragraphs (a) and (b) and the word “and” preceding paragraph (a).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 21.