

**Changes to legislation:** Finance Act 2004, Cross Heading: Consequential amendments is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

# SCHEDULES

## SCHEDULE 10

### AMENDMENT OF ENACTMENTS THAT OPERATE BY REFERENCE TO ACCOUNTING PRACTICE

#### PART 1

#### LOAN RELATIONSHIPS

#### *Consequential amendments*

<sup>F1</sup>43 .....

**Textual Amendments**

**F1** Sch. 10 para. 43 repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 2(10)

<sup>F2</sup>44 .....

**Textual Amendments**

**F2** Sch. 10 para. 44 repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 2(14)

<sup>F3</sup>45 .....

**Textual Amendments**

**F3** Sch. 10 para. 45 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 3 Pt. 1 (with Sch. 2)

46 In paragraph 7(3) of Schedule 26 to the Transport Act 2000 (c. 38) (transfers under that Act), for “an authorised accounting method” substitute “ a basis of accounting ”.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)