

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 5

PROVISION NOT AT ARM'S LENGTH: RELATED AMENDMENTS

Income and Corporation Taxes Act 1988

Assumptions for calculating chargeable profits etc: transfer pricing

4 In Schedule 24 to the Taxes Act 1988, paragraph 20 shall cease to have effect.

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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\(2\)](#)