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STATUTORY INSTRUMENTS

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**2004 No. 2201**

The Finance Act 2002, Schedule 26,  
Parts 2 and 9 (Amendment) Order 2004

PART 1

Introduction

**Citation, commencement and effect**

1.—(1) This Order may be cited as the Finance Act 2002, Schedule 26, Parts 2 and 9 (Amendment) Order 2004 and shall come into force on 17th September 2004.

(2) This Order has effect in relation to periods of account beginning on or after 1<sup>st</sup> January 2005 subject to paragraph (3).

(3) The provisions listed in paragraph (4) have effect in relation to contracts entered into on or after 1st August 2004 in an accounting period ending on or after 17th September 2004.

(4) The provisions are—

- (a) article 4(c),
- (b) article 5(b)(i) and (c)(i),
- (c) article 11(a), (b)(i), and (iii), (c) and (e),
- (d) article 12,
- (e) article 15 to the extent that it inserts paragraphs 45A(1)(a) and (d) and (2) to (5), 45B, 45C and 45G into Part 9 of Schedule 26 to the Finance Act 2002,
- (f) article 16(a); and
- (g) article 17.