
STATUTORY INSTRUMENTS

2004 No. 2201

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

PART 2

Amendment of Part 2 of Schedule 26 to the Finance Act 2002

11. In paragraph 9—

- (a) in sub-paragraph (1) for “any of sub-paragraphs (2) to (4)” substitute “sub-paragraph (2) or (4)”;
- (b) in sub-paragraph (2)(a)—
 - (i) for “(a)”, where first occurring, substitute “(c)”;
 - (ii) for “(f)”, where first occurring, substitute “(e)”;
 - (iii) omit “(a), (b) and”; and
 - (iv) for “to (f)”, in the second place where it occurs, substitute “and (e)”;
- (c) omit sub-paragraph (3);
- (d) in sub-paragraph (4)(a) for “paragraphs (d) to (f)” substitute “paragraphs (d) and (e)”;
- (e) in sub-paragraph (5)—
 - (i) at the end of paragraph (a), insert “or”; and
 - (ii) omit paragraph (b).