

*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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## SCHEDULES.

### SCHEDULE 15

#### MISCELLANEOUS ADAPTATIONS OF INCOME TAX ACTS FOR CORPORATION TAX.

##### PART I

###### APPLICATION AND ADAPTATION OF ENACTMENTS.

###### *The Finance Act 1953.*

- 11 In section 23 of the Finance Act 1953 (elections for the herd basis after compulsory slaughter of farm animals) subsections (2) and (3) shall, in relation to corporation tax, have effect as if references to years of assessment were references to accounting periods, and with the omission of the proviso to each of those subsections.