
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Meaning of “taken into account”. (See end of Document for details)

SCHEDULES

SCHEDULE 5

RENT AND OTHER RECEIPTS FROM LAND

PART IV

TRANSITIONAL PROVISIONS FOR CORPORATION TAX

Meaning of “taken into account”

- 71 For the purposes of paragraphs 66 to 70 an amount is “taken into account” if—
- (a) it is brought into account for tax purposes, or
 - (b) it would have been so brought into account if the person concerned were chargeable to tax.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Meaning of "taken into account".