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*Status: This is the original version (as it was originally enacted).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

### SEVENTH SCHEDULE

#### APPLICATION OF PART III TO THE PROFITS TAX

- 5 The difference referred to in paragraph 4 of this Schedule is the difference between—
- (a) the total amount of tax chargeable in assessments for any chargeable accounting period which is or includes the period or any part of the period to which the return, particulars, statement or declaration relate; and
  - (b) the amount which would have been the amount so chargeable if the return, particulars, statement or declaration as delivered or made by him had been correct.