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**Status:** This is the original version (as it was originally enacted).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

#### PROVISIONS AS TO RELIEF FROM INCOME TAX, EXCESS PROFITS TAX AND THE NATIONAL DEFENCE CONTRIBUTION BY WAY OF CREDIT IN RESPECT OF FOREIGN TAX.

##### *Limit on total credit—excess profits tax.*

- 6      The amount of the credit to be allowed against excess profits tax for foreign excess profits tax on any profits shall not exceed the excess profits tax attributable to those profits.