

## SCHEDULES

### SCHEDULE 2

#### PROVISIONS RELATING TO CARRYING OUT OF APPROVED SCHEME OF REORGANISATION

##### PART I

##### TAXATION PROVISIONS

##### *Levies under section 17*

- 27 Any sum required to be paid under section 17 above by a person carrying on a trade as a milk producer shall be allowed as a deduction in computing the profits of the trade for the purposes of tax.