

SCHEDULES

SCHEDULE 3

ADVANCE CORPORATION TAX

Schedule 13 to the Taxes Act 1988

- 41 (1) Schedule 13 to the Taxes Act 1988 (collection of ACT) shall cease to have effect.
- (2) This paragraph has effect—
- (a) in relation to return periods beginning on or after 6th April 1999; and
 - (b) in relation to accounting periods beginning on or after that date.