Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 3

ADVANCE CORPORATION TAX

Section 497 of the Taxes Act 1988

- 29 (1) Section 497 of the Taxes Act 1988 (restriction on setting ACT against income from oil extraction activities etc) shall cease to have effect.
 - (2) This paragraph has effect in relation to accounting periods beginning on or after 6th April 1999.