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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1998, Paragraph 73. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

#### RENT AND OTHER RECEIPTS FROM LAND

##### PART IV

###### TRANSITIONAL PROVISIONS FOR CORPORATION TAX

###### *Source ceasing in transitional accounting period*

- 73 (1) The provisions of Parts I to III of this Schedule do not apply in relation to a source which ceases in the course of a company's transitional accounting period to be a source within the charge to tax under Schedule A or Case V or VI of Schedule D in relation to that company and any other person.
- (2) This paragraph does not apply if the company acquired the source in that accounting period or in the preceding twelve months.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Paragraph 73.