

SCHEDULES

SCHEDULE 5

RENT AND OTHER RECEIPTS FROM LAND

PART III

MINOR AND CONSEQUENTIAL AMENDMENTS

Taxes Management Act 1970 (c. 9)

- 33 In section 41A of the Taxes Management Act 1970 (determination procedure), for subsection (9)(b) substitute—
- “(b) any amount within section 403(1) of the Taxes Act 1988 (amounts which may be surrendered by way of group relief) other than trading losses.”.