
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Cross
Heading: Computation of amounts available for surrender as group relief. (See end of Document for details)

SCHEDULES

SCHEDULE 5

RENT AND OTHER RECEIPTS FROM LAND

PART IV

TRANSITIONAL PROVISIONS FOR CORPORATION TAX

Computation of amounts available for surrender as group relief

- 75 In computing under section 403 of the Taxes Act 1988 the amounts available for surrender as group relief in a company's transitional accounting period, the amounts referable to the period before commencement shall be computed separately from the amounts referable to the period after commencement.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading:
Computation of amounts available for surrender as group relief.