Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 5

RENT AND OTHER RECEIPTS FROM LAND

PART IV

TRANSITIONAL PROVISIONS FOR CORPORATION TAX

Meaning of "transitional accounting period"

For the purposes of paragraphs 73 and 75 a "transitional accounting period" means an accounting period beginning before, and ending on or after, 1st April 1998.