
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998.
Cross Heading: Source ceasing in transitional accounting period. (See end of Document for details)

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, Cross Heading:
Source ceasing in transitional accounting period.