

# SCHEDULES

## SCHEDULE 1

### CONSEQUENTIAL AMENDMENTS

#### PART 1

##### INCOME AND CORPORATION TAXES ACT 1988

- 14 In section 21C (the Schedule A charge and mutual business)—
- (a) in subsection (1) after “the charge to” insert “corporation”, and
  - (b) in subsection (4) from the beginning to “the person who would” substitute “The company to which the profit arises is the company which would”.