Status: This is the original version (as it was originally enacted).

# SCHEDULES

### SCHEDULE 4

CASH BASIS FOR SMALL BUSINESSES

### PART 1

#### MAIN PROVISIONS

### Changes in trading stock

In Chapter 11A (trade profits: changes in trading stock), after section 172A insert—

## "172AA Chapter not to apply where cash basis used

Nothing in this Chapter applies in calculating the profits of a trade on the cash basis."