Status: This is the original version (as it was originally enacted).

# $S\,C\,H\,E\,D\,U\,L\,E\,S$

## SCHEDULE 15

#### OIL ACTIVITIES: TRANSFERABLE TAX HISTORY

## **PART 15**

### INTERPRETATION

The seller's "pre-transfer accounting periods"

- 104 Each of the following is a "pre-transfer accounting period" of the seller—
  - (a) the reference accounting period (see paragraph 102), and
    - (b) each preceding accounting period.