

SCHEDULES

SCHEDULE 9

INTANGIBLE FIXED ASSETS: RESTRICTIONS ON GOODWILL AND CERTAIN OTHER ASSETS

- 7 (1) The amendments made by this Schedule have effect in relation to accounting periods beginning on or after 1 April 2019.
- (2) For the purposes of sub-paragraph (1), an accounting period beginning before, and ending on or after, 1 April 2019 is to be treated as if so much of the accounting period as falls before that date, and so much of the accounting period as falls on or after that date, were separate accounting periods.