

# SCHEDULES

## 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.