

## SCHEDULES

### SCHEDULE 8

#### RELIEFS FOR EXPLORATION AND APPRAISAL EXPENDITURE ETC.

#### PART III

##### RECEIPTS TO BE SET AGAINST ALLOWABLE EXPENDITURE

- 11 (1) A return made by a participator for a chargeable period under paragraph 2 of Schedule 2 to the principal Act shall give details of any qualifying receipt (whether received by him or by a person connected with him) of which details have not been given in a return made by him for an earlier chargeable period.
- (2) Section 533 of the Taxes Act (connected persons) applies for the purposes of this paragraph.