

SCHEDULES

SCHEDULE 4

DEFERRED CHARGES ON GAINS BEFORE 31ST MARCH 1982

Claims

- 9 (1) No relief shall be given under this Schedule unless a claim is made—
- (a) in the case of a gain treated as accruing by virtue of section 178(3) or 179(3) to a company which ceases to be a member of a group, within the period of 2 years beginning at the end of the accounting period in which the company ceases to be a member of the group,
 - (b) in any other case, within the period of 2 years beginning at the end of the year of assessment or accounting period in which the disposal in question is made, or the gain in question is treated as accruing,
- or within such longer period as the Board may by notice allow.
- (2) A claim under sub-paragraph (1) above shall be supported by such particulars as the inspector may require for the purpose of establishing entitlement to relief under this Schedule and the amount of relief due.