

## SCHEDULES

### SCHEDULE 25

#### SELF-ASSESSMENT: SURRENDERS OF ADVANCE CORPORATION TAX

##### *Other amendments*

- 4 Section 239(5) of the Taxes Act 1988 (manner in which claims under section 239(1) and (4) to be given effect) shall cease to have effect in relation to accounting periods ending on or after the day appointed as mentioned in paragraph 3 above.