

SCHEDULES

SCHEDULE 5

RENT AND OTHER RECEIPTS FROM LAND

PART IV

TRANSITIONAL PROVISIONS FOR CORPORATION TAX

Expenses not to be carried back to before commencement

- 68 Expenses which were incurred before commencement but were not taken into account before commencement shall not, by virtue of section 25(3) or 31(3) of the Taxes Act 1988, be carried back and taken into account before commencement.