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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2013, Paragraph 31. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 4

#### CASH BASIS FOR SMALL BUSINESSES

#### PART 1

#### MAIN PROVISIONS

##### *Disposal and acquisition of know-how*

31 In Chapter 14 (disposal and acquisition of know-how), before section 192 insert—

#### **Chapter not to apply where cash basis used**

“191A Nothing in this Chapter applies in calculating the profits of a trade on the cash basis.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 31.