# SCHEDULES

## SCHEDULE 10

#### CALCULATION OF TRADE PROFITS ETC

## PART 2

#### MINOR AND CONSEQUENTIAL AMENDMENTS

## CHAPTER 2

#### AMENDMENTS OF OTHER ACTS

# TMA 1970

36 In section 42(7)(e) of TMA 1970 (procedure for making claims etc), for "25A" substitute "25C".

# Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2024, Paragraph 36.