Document Generated: 2024-05-03

Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 15

ACCOUNTANCY CHANGE: SPREADING OF ADJUSTMENT

PART 1

INCOME TAX

Cases where spreading already available

This Part of this Schedule does not apply to adjustment income to which section 238 of that Act applies (spreading on ending of special provision for barristers and advocates in early years of practice).