

## SCHEDULES

### SCHEDULE 14

#### GIFTS TO THE NATION

#### **PART 3**

#### CORPORATION TAX

##### *Changes to C's tax liability*

- 16 (1) If the amount of C's tax liability for the relevant accounting period is revised at any time, the portion of that liability that is treated under paragraph 13 as satisfied is to be re-calculated.
- (2) But nothing in this paragraph permits any revision of the agreed terms.