

# SCHEDULES

## SCHEDULE 17

### PART 2: TRANSITIONAL PROVISION

#### **PART 2**

##### SPECIFIC TRANSITIONAL PROVISIONS

###### *Disregard of amounts previously taken into account for tax purposes*

- 23 For the purposes of section 76 an expense is to be treated as deductible under another relevant rule so far as it was brought into account at Step 1 in section 76(7) of ICTA as an expense referable to an accounting period ending before 1 January 2013.