FIRST SCHEDULE – Ascertainment of Mean Date in the case of Amalgamated Trades or Businesses Document Generated: 2023-05-24

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SCHEDULES.

FIRST SCHEDULE

ASCERTAINMENT OF MEAN DATE IN THE CASE OF AMALGAMATED TRADES OR BUSINESSES

In this Schedule the expression " separate date " means, in relation to any of the constituent trades or businesses comprised in the amalgamated trade or business, the date on which the final accounting period of that trade or business would have ended if no amalgamation had taken place.