

SCHEDULES

SCHEDULE 10

CALCULATION OF TRADE PROFITS ETC

PART 2

MINOR AND CONSEQUENTIAL AMENDMENTS

CHAPTER 1

AMENDMENTS OF ITTOIA 2005

Amendments of other provisions

- 17 In section 32A (application of Chapter 4 of Part 2 to the cash basis), in subsection (2)
—
- (a) omit “the following—”, and
 - (b) omit the words from “section 51A” to the end.