



LAM03020: FA12/S74 definition of income  
LAM05000: allocation of income referable to BLAGAB

LAM03030: FA12/S75 total long-term business chargeable gains: offset of allowable losses  
LAM05100 apportionment of gains referable to

LAM03300: FA12/S92 - certain receipts included in the calculation of BLAGAB trade profits but not already included at steps 1 or 2.  
LAM03310: FA12/S93-94 I-E adjustment for minimum profits test

LAM03040: CTA2009/S388 loan relationship and derivative contracts deficit of the deficit period referable to BLAGAB. Allocation to BLAGAB

LAM04010: FA12/S76 steps to calculate adjusted BLAGAB expenses; see FA12/S77-85 for definitions, acquisition expenses, restrictions on deductions, general annuity payments

LAM08000: Excess BLAGAB expenses to be carried forward as an expense to the next accounting period and included in step 5 of S76

LAM02050: FA12/S68 I-E profit charged to tax