

Apportionment rules for I-E charge S97- 101		Trade profit apportionment rules
<p>INCOME - Credits and other income.</p> <p>EXPENSES, debits and other losses and expenses referable to BLAGAB LAM05040</p> <p>I-E FA2012/S73 steps 1,3,4,&5</p>	<p>GAINS - Chargeable gains and allowable losses referable to BLAGAB LAM05040</p> <p>I-E FA2012/S73 step 2</p>	<p>Trade Profit - GAAP profit and tax adjustments are to be allocated between BLAGAB and other long-term business (non-BLAGAB) LAM05110</p>