

This designation has effect:

- (a) for the purposes of income tax, for the year 1996-97 and subsequent years of assessment;
- (b) for the purposes of corporation tax, for accounting periods ending after 31st March 1996. (38 SI)

**HOME-GROWN CEREALS
AUTHORITY**

Statement Issued Pursuant to the Corn Returns Act 1882, as Amended, and the Corn Returns (Delegation of Functions) Order 1981 (No. 142).

The following are the quantities sold and average prices of British corn per tonne of 1,000 kilograms computed from returns received

by the Home-Grown Cereals Authority in the week ended 17th May 1996. They are based on purchases from growers during the week ended 9th May 1996, by merchants carrying on business in prescribed areas in England and Wales.

<i>British Corn</i>	<i>Quantities sold (tonnes)</i>	<i>Average price per tonne (£)</i>
Wheat	37,368.4	128.50
Barley	8,667.0	114.80
Oats	975.5	118.50
Rye	—	—
Maize	—	—

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(41 SI)