

Notes:

- (a) No item shall be included under the head "Miscellaneous Expenditure" and carried forward unless:
 - 1. some benefit from the expenditure can reasonably be expected to be received in future, and
 - 2. the amount of such benefit is reasonably determinable.
- (b) The amount to be carried forward in respect of any item included under the head "Miscellaneous Expenditure" shall not exceed the expected future revenue/other benefits related to the expenditure.

