

# FILING INSTRUCTIONS

## RELEASE 5

Below are the filing instructions for Release 5 of *Practical Commercial Tax*. Please remove and discard the specified old pages and insert the new ones as indicated below. However, before filing this release, please ensure that Release 4 has been filed. The filing record card indicates details of the most recently filed release.

Remember to look at the illustrated filing guide at the end of the Service Information section if you have any difficulty filing in the new pages.

The checklist (which you will find behind these filing instructions) contains a complete list of pages your looseleaf should contain after you have filed this release.

For the most up-to-date version of these filing instructions, please visit the subscriber information page at [www.sweetandmaxwell.co.uk](http://www.sweetandmaxwell.co.uk)

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**You have now finished filing this release**