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**Income Tax, Corporation Tax and Capital Gains Tax**  
**Assessing practice and determination of General Claims**  
**District (GCD)**

**Part 39-01-01**

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A more recent version of this manual is available.

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## 1. Assessing practice and determination of General Claims District (GCD)

1.1 The full income tax liability of a taxpayer should be included in a single assessment made in the CGD.

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