



Finance Act 2001

2001 CHAPTER 9

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Capital allowances

68 Decommissioning of offshore oil infrastructure

Schedule 20 to this Act (capital allowances in respect of expenditure incurred on decommissioning offshore infrastructure) has effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Section 68.