



Corporation Tax Act 2010

2010 CHAPTER 4

PART 8

OIL ACTIVITIES

[^{F1}CHAPTER 8

SUPPLEMENTARY CHARGE: ONSHORE ALLOWANCE

Onshore allowance

[^{F1}356CA] **Disqualifying conditions for section 356C(4)(b)**

- (1) The first disqualifying condition is that production from the site is expected to exceed 7,000,000 tonnes.
- (2) The second disqualifying condition is that production from the site has exceeded 7,000,000 tonnes.
- (3) For the purposes of this section 1,100 cubic metres of gas at a temperature of 15 degrees celsius and pressure of one atmosphere is to be counted as equivalent to one tonne.]

Textual Amendments

- F1** Pt. 8 Ch. 8 inserted (with effect in accordance with Sch. 15 paras. 6(1), 9(2) of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 15 para. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 356CA.