



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 8

#### OIL ACTIVITIES

### [<sup>F1</sup>CHAPTER 9

#### SUPPLEMENTARY CHARGE: CLUSTER AREA ALLOWANCE

#### *Miscellaneous*

### [<sup>F1</sup>356JMA Regulations amending percentage in section 356JF(2)

- (1) The Treasury may by regulations substitute a different percentage for the percentage that is at any time specified in section 356JF(2) (calculation of allowance as a percentage of investment expenditure).
- (2) Regulations under subsection (1) may include transitional provision.]

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#### Textual Amendments

**F1** Pt. 8 Ch. 9 inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 13 para. 2](#)

**Changes to legislation:**

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