

*These notes refer to the Finance Act 2013 (c.29) which received Royal Assent on 17 July 2013*

# FINANCE ACT 2013

---

## EXPLANATORY NOTES

### INTRODUCTION

#### *Section 90: Decommissioning Relief: Expenditure on Decommissioning Onshore Installations*

#### Summary

1. [Section 90](#) extends the meaning of ‘general decommissioning expenditure’ for plant and machinery allowances to include onshore assets used for the purposes of offshore oil and gas production. This enables the special allowance which is available for decommissioning expenditure in respect of offshore assets to apply to such onshore assets.