
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 32

RESTRICTIONS ON ALLOWANCES FOR CERTAIN OIL-RELATED EXPENDITURE

PART 1

DECOMMISSIONING EXPENDITURE

- 4 In section 57(3), after the reference to section 70DA insert— “ sections 165A to 165E (restrictions on allowances: anti-avoidance); ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 4.