Status: Point in time view as at 21/07/2009. Changes to legislation: Finance Act 2009, Paragraph 1 is up to date with all changes known to be in force on or before 22 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

# $S\,C\,H\,E\,D\,U\,L\,E\,S$

### SCHEDULE 45

#### OIL: MISCELLANEOUS AMENDMENTS

#### OTA 1975

- 1 (1) OTA 1975 is amended as follows.
  - (2) Omit paragraphs 9 and 10 of Schedule 3 (election to have amounts mentioned in section 2(9)(b) and (c) spread).
  - (3) In consequence of the omission of paragraph 9 of Schedule 3, omit section 9(4).
  - (4) Omit paragraph 3 of Schedule 4 (allowable expenditure incurred before 13 November 1974).
  - (5) The repeals made by this paragraph have effect in relation to chargeable periods beginning after 30 June 2009.

# Status:

Point in time view as at 21/07/2009.

## Changes to legislation:

Finance Act 2009, Paragraph 1 is up to date with all changes known to be in force on or before 22 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.