



Corporation Tax Act 2010

2010 CHAPTER 4

PART 8

OIL ACTIVITIES

[^{F1}CHAPTER 8

SUPPLEMENTARY CHARGE: ONSHORE ALLOWANCE

Interpretation

[^{F1}356JA] **When capital expenditure is incurred**

Section 5 of CAA 2001 (when capital expenditure is incurred) applies for the purposes of this Chapter as for the purposes of that Act.]

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 356JA.