

## SCHEDULES

### SCHEDULE 15

#### OIL ACTIVITIES: TRANSFERABLE TAX HISTORY

#### **PART 5**

#### TTH ACTIVATION

##### *Decommissioning expenditure amount*

- 31 The “decommissioning expenditure amount” attributable to the TTH oil field for an accounting period, is the total of each of the following amounts attributable to the field for the post-acquisition accounting period—
- (a) the special allowance amount,
  - (b) the post-cessation expenditure amount, and
  - (c) the restoration expenditure amount.