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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 96. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 15

#### OIL ACTIVITIES: TRANSFERABLE TAX HISTORY

#### PART 14

#### SUPPLEMENTARY

##### *Anti-avoidance*

- 96 (1) If relief is given to a person under the trade loss relief provisions by reference to an amount of the seller's ring fence profits which (by reason of the application of the provisions of this Schedule) is treated as if it were an amount of the purchaser's profits, no relief may be given to any other person by reference to the same amount.
- (2) If a repayment of supplementary charge is made to a person by reference to an amount of the seller's adjusted ring fence profits which (by reason of the application of the provisions of this Schedule) is treated as if it were an amount of the purchaser's adjusted ring fence profits, no repayment may be made to any other person by reference to the same amount.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 96.