
Status: Point in time view as at 12/02/2019.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2019,
Cross Heading: The seller's "pre-transfer accounting periods". (See end of Document for details)*

SCHEDULES

SCHEDULE 15

OIL ACTIVITIES: TRANSFERABLE TAX HISTORY

PART 15

INTERPRETATION

The seller's "pre-transfer accounting periods"

- 104 Each of the following is a "pre-transfer accounting period" of the seller—
- (a) the reference accounting period (see paragraph 102), and
 - (b) each preceding accounting period.

Status:

Point in time view as at 12/02/2019.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: The seller's "pre-transfer accounting periods".