



Finance Act 1991

1991 CHAPTER 31

PART III

OIL TAXATION

Abandonment etc.

^{F1}105 Restriction of expenditure relief by reference to payments under abandonment guarantees.

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Textual Amendments

F1 S. 105 omitted (with effect in relation to expenditure incurred on or after 17.7.2013) by virtue of Finance Act 2013 (c. 29), **Sch. 31 para. 5(2)** (with Sch. 31 para. 23)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Section 105.