

## SCHEDULES

### SCHEDULE 21

#### RELIEF IN RESPECT OF DECOMMISSIONING EXPENDITURE

##### *Restriction of relief available in respect of decommissioning expenditure*

- 4 In section 7 of FA 2011 (increase in rate of supplementary charge), in subsection (6), at the end insert—

“See also sections 330A and 330B of CTA 2010 (which have effect in relation to the separate accounting period consisting of so much of the straddling period as falls on or after 24 March 2011).”