

SCHEDULES

SCHEDULE 21

RELIEF IN RESPECT OF DECOMMISSIONING EXPENDITURE

Application

- 6 (1) The amendments made by this Schedule have effect in relation to expenditure incurred in connection with decommissioning carried out on or after 21 March 2012.
- (2) In sub-paragraph (1) “decommissioning” means anything falling within any of paragraphs (a) to (e) of section 330C(1) of CTA 2010 (as inserted by this Schedule).