
Status: Point in time view as at 21/10/2009. This version of this provision has been superseded.

Changes to legislation: Income and Corporation Taxes Act 1988, Paragraph 13 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 19C

PETROLEUM EXTRACTION ACTIVITIES: RING FENCE EXPENDITURE SUPPLEMENT

PART 3

PRE-COMMENCEMENT SUPPLEMENT

The reference amount for a pre-commencement period

- 13 For the purposes of this Part of this Schedule, the reference amount for a pre-commencement period is the amount in the pool at the end of the period—
- (a) after the addition to the pool of any qualifying pre-commencement expenditure allocated to the pool for that period in accordance with paragraph 10(3), but
 - (b) before determining, and adding to the pool, the amount of any pre-commencement supplement claimed in respect of the period.

Status:

Point in time view as at 21/10/2009. This version of this provision has been superseded.

Changes to legislation:

Income and Corporation Taxes Act 1988, Paragraph 13 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.