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*Status: Point in time view as at 21/07/2008.*

*Changes to legislation: Finance Act 2008, Cross Heading: ICTA is up to date with all changes known to be in force on or before 31 August 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)*

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## SCHEDULES

### SCHEDULE 34

#### OIL DECOMMISSIONING EXPENDITURE: CONSEQUENTIAL AMENDMENTS

##### *ICTA*

- 1 In section 393A of ICTA (losses: set off against profits), in subsections (2C)(b) and (11)(a), for “abandonment expenditure” substitute “ general decommissioning expenditure ”.

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