



Finance Act 2015

2015 CHAPTER 11

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 4

OTHER PROVISIONS

Oil and gas

50 Supplementary charge: cluster area allowance

Schedule 13 contains provision about the reduction of adjusted ring fence profits by means of a cluster area allowance.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Section 50.