



Oil Taxation Act 1983

1983 CHAPTER 56

Reliefs for expenditure

[^{F1}3A Exclusion from section 3(4) of expenditure on assets giving rise to tax-exempt tariffing receipts

- (1) This section applies where—
 - (a) expenditure incurred on or after 1st January 2004 falls within section 3 (1) above, but
 - (b) some of the use (or expected use) of the asset in relation to which the expenditure was incurred is use in a way that gives rise to tax-exempt tariffing receipts (see section 6A(2) below).
- (2) In any such case, such part of the expenditure as it is just and reasonable to apportion to the use mentioned in subsection (1)(b) above shall be excluded from the expenditure which is allowable as mentioned in section 3(4) above.]

Textual Amendments

- F1** S. 3A inserted (with effect in accordance with s. 285(6)(b) of the commencing Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 37 para. 3](#) (with [Sch. 37 Pt. 2](#))

Changes to legislation:

There are currently no known outstanding effects for the Oil Taxation Act 1983, Section 3A.