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*Status: Point in time view as at 21/07/2009.*

*Changes to legislation: Finance Act 2009, Paragraph 4 is up to date with all changes known to be in force on or before 13 June 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 44

#### SUPPLEMENTARY CHARGE: REDUCTION FOR CERTAIN NEW OIL FIELDS

##### PART 2

##### POOL OF FIELD ALLOWANCES

*Carrying whole of pool of field allowances into following period*

- 4 (1) This paragraph applies if a company—
- (a) has a pool of field allowances for an accounting period, but
  - (b) has no adjusted ring fence profits for the accounting period.
- (2) The whole of the company's pool of field allowances for the accounting period is to be carried into the following accounting period.

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