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*Status: Point in time view as at 17/07/2013.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 31

#### MISCELLANEOUS AMENDMENTS RELATING TO DECOMMISSIONING

##### PART 1

#### ABANDONMENT GUARANTEES AND ABANDONMENT EXPENDITURE

##### *Expenditure under abandonment guarantees*

- 4 In Schedule 5 to OTA 1975 (allowance of expenditure), in paragraph 2C(2), in the definition of “sum in default”, for the words from “less the aggregate of” to the end substitute “ less so much of that payment as has been made by the defaulter ”.

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