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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 10. (See end of Document for details)

SCHEDULES

SCHEDULE 32

RESTRICTIONS ON ALLOWANCES FOR CERTAIN OIL-RELATED EXPENDITURE

PART 2

EXPENDITURE ON SITE RESTORATION

In section 395(3) of that Act (provisions limiting "qualifying expenditure") for "Chapter 4 contains" substitute "Chapters 4 and 5 contain".

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