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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 19. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 15

#### OIL ACTIVITIES: TRANSFERABLE TAX HISTORY

#### **PART 3**

#### EFFECT OF A TTH ELECTION ON THE SELLER

#### *Effect of a TTH election: supplementary charge*

- 19 Paragraphs 20 and 21 apply in relation to an accounting period for which there is a transferred profits amount.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 19.