HMRC - OT03500 - PRT: Changes - FA93: Contents

OT03510 Outline

OT03515 Abolition of PRT-Taxable and Non-taxable Fields

OT03520 Other consequences of abolition - Non-field expenditure

OT03525 Reduction in Rate of PRT and Interest Cap

OT03530 Apportionment of expenditure between taxable and non-taxable fields

OT03535 Fixed assets and dedicated mobile assets - attribution of income and expenditure

OT03540 Non-dedicated mobile assets

OT03545 Abolition and Tariffs

OT03550 Abolition and TRA

Previous page

Next page