HMRC - OT11200 - PRT: Long-Term Assets - Exempt Gas And Deballasting

OTA83\S4

Exempt Gas

For the special rules relating to exempt gas see OT13200.

Deballasting

OTA83\S4(2) provides for the exclusion of a just and reasonable proportion of the expenditure on the basis of use or expected use of the asset for the purposes of deballasting.

This rule also applies to expenditure otherwise allowable under OTA75\S3(1), see OT09025.

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