HMRC - OT12500 - PRT: Supplement - Expenditure Partly To Generate Tariff Receipts

OTA75\S3(5A)

Where expenditure is incurred on an asset after 30 June 1982

partly for one of the qualifying purposes of OTA75\S3(5) and

partly so that it can be used in a way that will give rise to tariff receipts (see OT15000)

then the latter expenditure shall be treated as having been incurred for one of the qualifying purposes of OTA75\S3(5) under OTA75\S3(5A).

But expenditure on assets whose purpose is wholly one of tariff generation (‘associated assets’ see OT11250) will not attract supplement.

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