HMRC - OT13100 - PRT: Expenditure: Spreading Elections : Contents

Note:

The legislation covering spreading elections ceased to have effect in relation to chargeable periods beginning after 30 June 2009.

OT13110 Outline

OT13120 Form of Election

OT13130 Time Limits

OT13140 Method of Spreading

OT13150 Interaction with Oil Allowance

OT13160 Interaction with Safeguard

OT13170 Interaction with Net Profit Period

OT13180 Interest

Previous page

Next page