HMRC - OT21500 - Onshore Allowance: Contents

OT21501 The background and underlying policy

OT21503 Overview

OT21505 Onshore oil-related activities

OT21510 Definition of a site

OT21515 Generation of onshore allowance

OT21520 Reduction of adjusted ring fence profits

OT21525 Acitivated and unactivated onshore allowance the basic calculation rules

OT21530 Transfer of allowance between sites

OT21535 Changes in equity share & the activation of the allowance

OT21540 Transfer of allowance on disposal of equity share

OT21545 Definitions

Previous page

Next page