HMRC - OT28320 - Exceptions To Expenditure Qualifying For Writing Down Allowances

CAA01\S161D

CAA01\S161D provides for some exceptions to expenditure connected with reuse of offshore oil infrastructure qualifying for WDA.

CAA01\S161C does not apply

an abandonment programme within Section 29 of the Petroleum Act 1998, or

any condition to which approval of such a programme is subject, CAA01\S161D(1).

CAA01\S161D(2) precludes a second deduction for the same expenditure.

On UK infrastructure

CAA01\S161D(3) defines the phrase for the purposes of this section. Decommissioning expenditure is on UK Infrastructure if the plant and machinery concerned -

is offshore within CAA01\S161A(1)(a) or (c), or

is not offshore infrastructure but was such within CAA01\S161A(1)(a) or (c) when last in use for the purpose of the trade.

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