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Restrictions on allowances

Para 2 introduces CAA2001\S165A to S165E. These sections restrict relief in respect of decommissioning expenditure incurred between connected parties or to obtain a tax advantage.

Commencement

Para 8 provides for the commencement date of 17 July 2013, the enactment date.

Expenditure on Site Restoration

Para 8 introduces CAA2001\S416ZC to S416ZE. These sections restrict relief in respect of site restoration expenditure incurred between connected parties or to obtain a tax advantage.

Reimbursement by defaulter in respect of abandonment expenditure

Paras 12 to 16 make amendments to TIOPA2010 re transfer pricing.

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