



# Oil Taxation Act 1975

## 1975 CHAPTER 22

### PART III

#### MISCELLANEOUS AND GENERAL

#### 21 Citation, interpretation and construction.

- (1) This Act may be cited as the Oil Taxation Act 1975.
- (2) In this Act—
  - [<sup>F1</sup>“the Board” means the Commissioners for Her Majesty's Revenue and Customs;]
  - [<sup>F2</sup>“CTA 2010” means the Corporation Tax Act 2010;]
  - “designated area” means an area designated by Order in Council under section 1(7) of the <sup>M1</sup>Continental Shelf Act 1964;
  - <sup>F3</sup> .....
- (3) Parts II and III of this Act, so far as they relate to income tax, shall be construed as one with the Income Tax Acts and, so far as they relate to corporation tax, shall be construed as one with the Corporation Tax Acts.
- (4) Except so far as the context otherwise requires, any reference in this Act to any enactment shall be construed as a reference to that enactment as amended, and as including a reference to that enactment as applied, by or under any other enactment, including this Act.
- <sup>F4</sup>(5) .....

#### Textual Amendments

- F1** Words in s. 21(2) substituted (with effect in accordance with s. 147(1)(2) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 18 para. 6\(2\)\(3\)](#)
- F2** Words in s. 21(2) inserted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 164\(a\)](#) (with [Sch. 2](#))

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*Changes to legislation: There are currently no known outstanding effects  
for the Oil Taxation Act 1975, Section 21. (See end of Document for details)*

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- F3** Words in s. 21(2) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 164(b), **Sch. 3 Pt. 1** (with Sch. 2)
- F4** S. 21(5) repealed (15.2.1999) by Petroleum Act 1998 (c. 17), ss. 50, 51, Sch. 4 para. 7(4), **Sch. 5 Pt. I** (with Sch. 3 para. 5(1)); S.I. 1999/161, **art. 2(1)**

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**Marginal Citations**

- M1** 1964 c. 29.

**Changes to legislation:**

There are currently no known outstanding effects for the Oil Taxation Act 1975, Section 21.