



# 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—
  - " the Board " means the Commissioners of Inland Revenue ;
  - " designated area " means an area designated by Order in Council under section 1(7) of the Continental Shelf Act 1964;
  - " the Taxes Act " means the Income and Corporation Taxes Act 1970.
- (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.
- (5) Without prejudice to the generality of the preceding subsection, any reference in this Act to a licence granted under the Petroleum (Production) Act 1934 includes a reference to a licence granted under section 2 of that Act as applied by section 1(3) of the Continental Shelf Act 1964.