



# Finance Act 1983

## 1983 CHAPTER 28

### PART III

#### OIL TAXATION

#### **39 Exclusion of oil appropriated for production purposes in other fields.**

- (1) In section 12(1) of the principal Act (interpretation of Part I) in the definition of “relevantly appropriated” (which, among other matters, excludes oil appropriated for production purposes) after the word “purposes” there shall be added the words “ in relation to that or any other oil field ”.
- (2) This section has effect, and shall be deemed to have had effect, for chargeable periods ending after 31st December 1977.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1983, Section 39.