



Finance Act 1999

1999 CHAPTER 16

PART IV

OIL TAXATION

101 Pipe-line elections.

- (1) In subsection (1)(b) of section 233 of the ^{M1}Finance Act 1994 (relief for tariff receipts from participator in non-taxable field)—
 - (a) for “a participator in a non-taxable field” there shall be substituted “ any person ”, and
 - (b) for “in connection with that non-taxable field” there shall be substituted “ otherwise than in connection with a taxable field ”.
- (2) Subsection (1) above applies to sums received or receivable in any chargeable period ending on or after 31st December 1999.

Marginal Citations

M1 1994 c.9.

Status:

Point in time view as at 25/07/2003.

Changes to legislation:

Finance Act 1999, Section 101 is up to date with all changes known to be in force on or before 28 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.