

---

**Changes to legislation:** Finance Act 2008, Paragraph 4 is up to date with all changes known to be in force on or before 10 July 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. (See end of Document for details) View outstanding changes

---

## SCHEDULES

### SCHEDULE 33

#### PRT: ELECTIONS FOR OIL FIELDS TO BECOME NON-TAXABLE

##### PART 2

##### OTHER AMENDMENTS

##### *Oil Taxation Act 1983*

4 In section 9 of the Oil Taxation Act 1983 (c. 56) (tariff receipts allowance), in subsection (5)(a), for the words from “other than” to the end substitute “other than

- 
- (i) the principal field, or
  - (ii) an oil field that is a non-taxable field by virtue of section 185(1) or (1A) of the Finance Act 1993.”

**Changes to legislation:**

Finance Act 2008, Paragraph 4 is up to date with all changes known to be in force on or before 10 July 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.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)