

SCHEDULES

SCHEDULE 45

Section 91

OIL: MISCELLANEOUS AMENDMENTS

OTA 1975

- 1 (1) OTA 1975 is amended as follows.
- (2) Omit paragraphs 9 and 10 of Schedule 3 (election to have amounts mentioned in section 2(9)(b) and (c) spread).
- (3) In consequence of the omission of paragraph 9 of Schedule 3, omit section 9(4).
- (4) Omit paragraph 3 of Schedule 4 (allowable expenditure incurred before 13 November 1974).
- (5) The repeals made by this paragraph have effect in relation to chargeable periods beginning after 30 June 2009.

OTA 1983

- 2 (1) OTA 1983 is amended as follows.
- (2) Omit section 9(3) and paragraph 3 of Schedule 3 (receipts from contracts made before 8 May 1982).
- (3) In consequence of the omission of subsection (3) of section 9—
 - (a) in subsection (2) of that section, for “subsections (3) and (4)” substitute “subsection (4)”, and
 - (b) in subsection (4)(b) of that section, for “subsections (1) to (3)” substitute “subsections (1) and (2)”.
- (4) Omit sections 13 and 14 and Schedule 5 (transitional provision for expenditure incurred on or before 31 December 1983).

FA 1993

- 3 (1) Schedule 20A to FA 1993 (as inserted by Part 1 of Schedule 33 to FA 2008) is renumbered as Schedule 20B to that Act.
- (2) In the following provisions, for “Schedule 20A” substitute “Schedule 20B”—
 - (a) section 6(1A) of OTA 1975,
 - (b) paragraph 15(9A) of Schedule 17 to FA 1980, and
 - (c) section 185(1ZA)(b) of FA 1993.

Status: This is the original version (as it was originally enacted).

ICTA

- 4 (1) In section 502(3A) of ICTA (interpretation of Chapter 5 of Part 12), omit the words from “but” to the end.
- (2) The repeal made by this paragraph has effect on and after 22 April 2009.