



Corporation Tax Act 2010

2010 CHAPTER 4

[^{F1}PART 8ZA

OIL CONTRACTORS

[^{F1}CHAPTER 1

INTRODUCTION

Textual Amendments

F1 Pt. 8ZA inserted (retrospective to 1.4.2014) by [Finance Act 2014 \(c. 26\)](#), [Sch. 16 paras. 4, 6](#)

356K Overview of Part

- (1) This Part is about the corporation tax treatment of oil contractor activities.
- (2) Chapter 2 contains basic definitions used in this Part.
- (3) Chapter 3 treats oil contractor activities as a separate trade.
- (4) Chapter 4 makes provision about the calculation of profits from oil contractor activities.
- (5) For the meaning of oil contractor activities, see section 356L.]

Status:

Point in time view as at 01/04/2014.

Changes to legislation:

Corporation Tax Act 2010, CHAPTER 1 is up to date with all changes known to be in force on or before 14 June 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.