
Changes to legislation: Corporation Tax Act 2010, Cross Heading: Oil Taxation Act 1983 is up to date with all changes known to be in force on or before 27 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. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Oil Taxation Act 1983

- 180 The Oil Taxation Act 1983 is amended as follows.
- 181 In section 6(4A)(b) (amounts which are not chargeable tariff receipts) for “section 492(1) of the Income and Corporation Taxes Act 1988” substitute “ the definition of “oil-related activities” in section 274 of the Corporation Tax Act 2010 ”.
- 182 In section 15(4) (interpretation etc) for “Section 839 of the Taxes Act” substitute “ Section 1122 of the Corporation Tax Act 2010 ”.
- 183 In paragraph 8(2B)(b) of Schedule 1 (allowable expenditure: use of new asset otherwise than in connection with taxable field) for “section 492(1) of the Income and Corporation Taxes Act 1988” substitute “ the definition of “oil-related activities:rdquo: in section 274 of the Corporation Tax Act 2010 ”.
- 184 (1) Amend Schedule 2 (supplemental provisions as to receipts from qualifying assets) as follows.
- (2) In paragraph 11(2) for “section 500 of the Taxes Act” substitute “ sections 299 to 301 of the Corporation Tax Act 2010 ”.
- (3) In paragraph 11(3)(a) for “section 416 of the Taxes Act” substitute “ sections 450 and 451 of the Corporation Tax Act 2010 ”.
- (4) In paragraph 12(1) for “section 500 of the Taxes Act” substitute “ sections 299 to 301 of the Corporation Tax Act 2010 ”.

Changes to legislation:

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

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

- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))