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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2015, Paragraph 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 13

#### SUPPLEMENTARY CHARGE: CLUSTER AREA ALLOWANCE

#### PART 1

#### AMENDMENTS OF PART 8 OF CTA 2010

##### *Restriction of field allowances*

- 4 Section 350 (meaning of “new oil field”), so far as it continues to have effect for certain purposes (in accordance with Part 2 of Schedule 12 to this Act) in the case of development authorised before 1 January 2016, is to be read as if after subsection (4) there were inserted—

“(5) Any authorisation of development of an oil field is treated as not being an authorisation of development for the purposes of subsection (1)(b) if it is given on a day on which the oil field is (or is treated by virtue of paragraph 5 of Schedule 13 to FA 2015 as having been) wholly or partly included in a cluster area.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 4.