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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2015, Cross Heading: Proposed determinations of cluster areas. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 13

#### SUPPLEMENTARY CHARGE: CLUSTER AREA ALLOWANCE

#### PART 2

##### TRANSITIONAL PROVISION

##### *Proposed determinations of cluster areas*

- 5 (1) Sub-paragraph (2) applies if the Secretary of State has published, on any day (“the day of publication”) in the period beginning with 3 December 2014 and ending with the day before the day on which this Act is passed, a proposal to determine a specified offshore area to be a cluster area for the purposes of Chapter 9 of Part 8 of CTA 2010.
- (2) The proposal is treated for the purposes of that Chapter—
- (a) as a determination validly made under section 356JD of that Act and as having had effect from the day of publication, and
  - (b) if the Secretary of State has published (before the end of the period mentioned in sub-paragraph (1)) an announcement of the withdrawal of the proposal, as having ceased to have effect on the date of publication of that announcement.

But this sub-paragraph is subject to paragraph 6.

- (3) If a proposal published as mentioned in sub-paragraph (1) (and not withdrawn before the day on which this Act is passed) assigns an identifying number or other designation to the proposed cluster area, that number or other designation is treated as having been assigned under section 356JD(6).
- (4) An area is “offshore” for the purposes of this paragraph if the whole of it lies on the seaward side of the baselines from which the territorial sea of the United Kingdom is measured.
- (5) In this paragraph, references to publication are to publication on a website that is, and indicates that it is, kept by or on behalf of the Secretary of State.

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Proposed determinations of cluster areas.