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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2015, Paragraph 9. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 14

#### INVESTMENT ALLOWANCE AND CLUSTER AREA ALLOWANCE: FURTHER AMENDMENTS

##### PART 1

###### AMENDMENTS OF CTA 2010

9 (1) Schedule 4 (index of defined expressions) is amended as follows.

(2) Omit the entries for—

- “additionally-developed oil field (in Chapter 7 of Part 8)”,
- “adjusted ring fence profits (in Chapter 7 of Part 8)”,
- “adjusted ring fence profits (in Chapter 8 of Part 8)”,
- “authorisation day (in Chapter 7 of Part 8)”,
- “authorisation of development of an oil field (in Chapter 7 of Part 8)”,
- “eligible oil field (in Chapter 7 of Part 8)”,
- “licensee (in Chapter 7 of Part 8)”,
- “new oil field (in Chapter 7 of Part 8)”,
- “qualifying oil field (in Chapter 7 of Part 8)”,
- “relevant income (in Chapter 7 of Part 8)”,
- “small oil field (in Chapter 7 of Part 8)”,
- “total field allowance for a new oil field (in Chapter 7 of Part 8)”,
- “total field allowance for an additionally-developed oil field”,
- “ultra heavy oil field (in Chapter 7 of Part 8)”, and
- “ultra high pressure/high temperature oil field (in Chapter 7 of Part 8)”.

(3) At the appropriate places insert—

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“adjusted ring fence profits (in Chapters 6A, 8 and 9 of Part 8) section 330ZA”;

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“cluster area (in Part 8) section 356JD”;

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“cluster area allowance (in Chapter 9 of Part 8) section 356JF(2)”;

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“cumulative total amount of activated allowance (in Chapter 6A section 332E(2))  
of Part 8”;

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“cumulative total amount of activated allowance (in Chapter 9 section 356JG(2))  
of Part 8”;

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“investment allowance (in Chapter 6A of Part 8)	section 332C(2)”;
“investment expenditure (in Chapter 6A of Part 8)	section 332BA”;
“investment expenditure (in Chapter 9 of Part 8)	section 356JE”;
“licence (in Chapter 6A of Part 8)	section 332KA”;
“licence (in Chapter 9 of Part 8)	section 356JNB”;
“licensed area (in Chapter 9 of Part 8)	section 356JNB”;
“licensed sub-area (in Chapter 9 of Part 8)	section 356JNA”;
“licensee (in Chapter 6A of Part 8)	section 332KA”;
“licensee (in Chapter 9 of Part 8)	section 356JNB”;
“qualifying oil field (in Chapter 6A of Part 8)	section 332B”;
“reference period (in Chapter 6A of Part 8)	section 332G”;
“reference period (in Chapter 9 of Part 8)	section 356JI”;
“relevant income (in Chapter 6A of Part 8)	section 332F(3)”;
“relevant income (in Chapter 9 of Part 8)	section 356JH(3)”. .

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