

Status: Point in time view as at 01/10/2018.

Changes to legislation: Wales Act 2017, Paragraph 25 is up to date with all changes known to be in force on or before 29 May 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)

SCHEDULES

SCHEDULE 6

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS RELATING TO ONSHORE PETROLEUM

Corporation Tax Act 2010 (c. 4)

- 25 (1) Section 332DA of the Corporation Tax Act 2010 (restriction where field qualified for field allowance as new field) is amended as follows.
- (2) In subsection (5), for ““OGA”” substitute “ relevant national authority ”.
- (3) After subsection (5) insert—
- “(5A) The relevant national authority” is—
- (a) where the relevant project relates to a field that is wholly within the Welsh onshore area (as defined in section 8A of the Petroleum Act 1998), the Welsh Ministers;
- (b) otherwise, the OGA.”

Commencement Information

II Sch. 6 para. 25 in force at 1.10.2018 by S.I. 2017/1179, reg. 4(b)

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