

1990 No. 2479

TELECOMMUNICATIONS

**The Public Telecommunication System Designation
(South Yorkshire Cablevision Limited)
(the Boroughs of Doncaster and Rotherham) Order 1990**

<i>Made - - - -</i>	<i>6th December 1990</i>
<i>Laid before Parliament</i>	<i>12th December 1990</i>
<i>Coming into force</i>	<i>9th January 1991</i>

Whereas the Secretary of State has granted to South Yorkshire Cablevision Limited on 1st November 1990 a licence ("the Licence") under section 7 of the Telecommunications Act 1984(a) ("the Act"), to which section 8 of the Act applies, for the running of the telecommunication systems specified in Annex A to the Licence ("the Applicable Cabled Systems"):

Now therefore, the Secretary of State, in exercise of the powers conferred on him by section 9 of the Act, hereby makes the following Order:—

1. This Order may be cited as the Public Telecommunication System Designation (South Yorkshire Cablevision Limited) (the Boroughs of Doncaster and Rotherham) Order 1990 and shall come into force on 9th January 1991.

2. Each of the Applicable Cabled Systems is hereby designated as a public telecommunication system.

6th December 1990

John Redwood
Minister of State, Department of Trade and Industry

EXPLANATORY NOTE

(This note is not part of the Order)

The Secretary of State granted to South Yorkshire Cablevision Limited on 1st November 1990 a licence under section 7 of the Telecommunications Act 1984 to run the telecommunication systems specified in Annex A to that licence, in the whole of the Boroughs of Doncaster and Rotherham. A copy of the licence was laid before Parliament on 12th December 1990. This Order designates those telecommunication systems as public telecommunication systems. Consequently, by virtue of section 9(3) of that Act, South Yorkshire Cablevision Limited will be a public telecommunications operator in respect of its Doncaster and Rotherham public telecommunication systems when the Order comes into force.

A copy of the licence may be obtained from the Office of Telecommunications, Export House, 50 Ludgate Hill, London EC4N 7JJ.

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1990 No. 2469

TAXES

The Petroleum Revenue Tax (Nomination Scheme for Disposals and Appropriations) (Amendment) Regulations 1990

<i>Made</i>	- - - - -	<i>4th December 1990</i>
<i>Laid before the House of Commons</i>	-	<i>6th December 1990</i>
<i>Coming into force</i>	- - - -	<i>28th December 1990</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 61(8) of, and Schedule 10 to, the Finance Act 1987(a) hereby make the following Regulations:

Citation, commencement and effect

1. These Regulations may be cited as the Petroleum Revenue Tax (Nomination Scheme for Disposals and Appropriations) (Amendment) Regulations 1990, shall come into force on 28th December 1990 and shall have effect in relation to chargeable periods ending after 31st December 1990.

Interpretation

2. In these Regulations “the principal Regulations” means the Petroleum Revenue Tax (Nomination Scheme for Disposals and Appropriations) Regulations 1987(b).

Amendments to the principal Regulations

3.—(1) In regulation 2 of the principal Regulations—

- (a) in the definition of “blended oil” for the words “section 63(1)” there shall be substituted the words “section 63(1A)(c)(c)”;
- (b) in the definition of “the originating fields” for the words “section 63(1)” there shall be substituted the words “section 63(1A)(d)”.

(2) After regulation 2 of the principal Regulations there shall be inserted—

“Excluded oil

2A.—(1) Oil which forms part of a participator’s equity production from an oil field for a chargeable period shall be excluded from section 61 of the Finance Act 1987 if, in respect of that chargeable period—

- (a) the conditions specified in paragraph (2) below are satisfied; and

(a) 1987 c.16. Schedule 10 was amended by Schedule 8 to the Finance (No. 2) Act 1987 (c.51).

(b) S.I. 1987/1338.

(c) Subsection (1A) was added by section 101(3) of the Finance (No. 2) Act 1987.

(b) where any of the oil referred to in paragraph (2) below is blended oil, the further conditions specified in paragraph (3) below are satisfied.

(2) The conditions specified in this paragraph are that—

- (a) the participator sells at arm's length all of the oil which comprises that equity production and all oil of the same kind which forms part of his equity production from other oil fields for that chargeable period; and
- (b) all persons connected with the participator sell at arm's length all of the oil which comprises their equity production from that oil field for that chargeable period and all oil of the same kind which forms part of their equity production from other oil fields for that chargeable period; and
- (c) neither the participator nor any person connected with him enters into a contract for the sale of oil from any of the oil fields referred to in sub-paragraphs (a) and (b) above for delivery in that chargeable period other than a contract under which oil forming part of the equity production of the participator or (as the case may be) the person connected with him from any of those fields is delivered in the chargeable period to the purchaser or his nominee; and
- (d) the participator states in the return for that chargeable period required by paragraph 2 of Schedule 2 to the Oil Taxation Act 1975(a) that the conditions specified in sub-paragraphs (a) to (c) above are satisfied.

(3) The further conditions specified in this paragraph are that—

- (a) blended oil delivered by any person under a contract of sale within paragraph (2)(a) or (b) above in any calendar month is apportioned to him in respect of his interest in each originating field by reference to the formula—

$$\frac{A \times B}{C}$$

where—

A is the amount of blended oil allocated to him for that month in respect of his interest in that field;

B is the amount of blended oil delivered under that contract; and

C is the total amount of blended oil that is allocated to him for that month in respect of his interests in all the originating fields; and

- (b) the participator states in the return referred to in paragraph (2)(d) above that the condition specified in sub-paragraph (a) above is satisfied.

(4) In paragraph (3)(a) above “allocated” means allocated in accordance with the method of allocation that is in force in respect of the time when the delivery is made, and “method of allocation” means an agreed method falling within section 63(2) of the Finance Act 1987.

(5) For the purposes of this regulation, a participator's equity production from an oil field for a chargeable period is his share of the oil won from the field which, in that period, is either delivered or relevantly appropriated and no account shall be taken for those purposes of any oil to which section 61 of the Finance Act 1987 does not apply by virtue of subsection (2)(a) or (b) of that section.

(6) Any question whether a person is connected with another for the purposes of this regulation shall be determined as though the provisions of section 839 of the Income and Corporation Taxes Act 1988(b) applied to this regulation.”

T. J. Painter
L. J. H. Beighton

4th December 1990

Two of the Commissioners of Inland Revenue

(a) 1975 c.22; a relevant amendment was made to paragraph 2 of Schedule 2 by paragraph 13 of Schedule 10 to the Finance Act 1987 (c.16).

(b) 1988 c.1.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 28th December 1990, amend the Petroleum Revenue Tax (Nomination Scheme for Disposals and Appropriations) Regulations 1987 ("the principal Regulations").

Regulation 1 provides for citation and commencement and regulation 2 contains a definition.

Regulation 3(1) corrects erroneous references in regulation 2 of the principal Regulations to the statutory provision containing the definitions of "blended oil" and "the originating fields".

Regulation 3(2) inserts a new regulation 2A in the principal Regulations. That new regulation excludes oil which forms part of a participator's equity production from an oil field for a chargeable period from the nomination scheme established by section 61 of the Finance Act 1987 if the conditions which are set out in paragraphs (2) and (3) of the regulation are satisfied.