
STATUTORY INSTRUMENTS

1993 No. 1408

TAXES

The Foreign Fields (Specification) Order 1993

Made - - - -

7th June 1993

The Secretary of State, in exercise of the powers conferred on him by sections 9(5) and 12(2) of the Oil Taxation Act 1983⁽¹⁾ (hereinafter referred to as “the Act”), and all other powers enabling him in that behalf, hereby makes the following Order:—

1. This Order may be cited as the Foreign Fields (Specification) Order 1993.
2. In this Order the “Lille Frigg Field” means the hydrocarbon accumulation between the depths of 3,570 metres and 3,700 metres beneath mean sea level within the boundary defined by a set of lines of latitude and longitude joining the surface co-ordinates set out in the Schedule hereto.
3. The Lille Frigg Field, being an area which is not under the jurisdiction of the government of the United Kingdom, is for the purposes of the Act hereby specified as a foreign field.

7th June 1993.

Tim Eggar
Minister for Energy,
Department of Trade and Industry

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE

Article 2

LILLE FRIGG CO-ORDINATES

Latitude North	Longitude East
59° 59' 40"	02° 23' 20"
59° 59' 40"	02° 23' 40"
59° 59' 05"	02° 23' 40"
59° 59' 05"	02° 23' 35"
59° 58' 50"	02° 23' 35"
59° 58' 50"	02° 23' 30"
59° 58' 30"	02° 23' 30"
59° 58' 30"	02° 23' 35"
59° 58' 25"	02° 23' 35"
59° 58' 25"	02° 23' 40"
59° 57' 55"	02° 23' 40"
59° 57' 55"	02° 23' 45"
59° 57' 45"	02° 23' 45"
59° 57' 45"	02° 23' 50"
59° 57' 40"	02° 23' 50"
59° 57' 40"	02° 23' 55"
59° 57' 35"	02° 23' 55"
59° 57' 35"	02° 24' 00"
59° 57' 30"	02° 24' 00"
59° 57' 30"	02° 24' 05"
59° 57' 25"	02° 24' 05"
59° 57' 25"	02° 24' 10"
59° 56' 50"	02' 24' 10"
59° 56' 50"	02° 24' 05"
59° 56' 45"	02° 24' 05"
59° 56' 45"	02° 24' 00"
59° 56' 35"	02° 24' 00"
59° 56' 35"	02° 23' 55"
59° 56' 30"	02° 23' 55"
59° 56' 30"	02° 23' 20"
59° 56' 25"	02° 23' 20"
59° 56' 25"	02° 23' 00"

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Latitude North	Longitude East
59° 56' 20"	02° 23' 00"
59° 56' 20"	02° 22' 50"
59° 56' 10"	02° 22' 50"
59° 56' 10"	02° 22' 45"
59° 56' 05"	02° 22' 45"
59° 56' 05"	02° 22' 20"
59° 56' 10"	02° 22' 20"
59° 56' 10"	02° 22' 15"
59° 56' 40"	02° 22' 15"
59° 56' 40"	02° 22' 25"
59° 57' 00"	02° 22' 25"
59° 57' 00"	02° 22' 20"
59° 57' 20"	02° 22' 20"
59° 57' 20"	02° 22' 15"
59° 57' 40"	02° 22' 15"
59° 57' 40"	02° 22' 25"
59° 57' 55"	02° 22' 25"
59° 57' 55"	02° 22' 20"
59° 58' 10"	02° 22' 20"
59° 58' 10"	02° 22' 25"
59° 58' 25"	02° 22' 25"
59° 58' 25"	02° 22' 35"
59° 58' 30"	02° 22' 35"
59° 58' 30"	02° 22' 30"
59° 58' 35"	02° 22' 30"
59° 58' 35"	02° 22' 25"
59° 58' 45"	02° 22' 25"
59° 58' 45"	02° 22' 30"
59° 58' 55"	02° 22' 30"
59° 58' 55"	02° 22' 40"
59° 59' 05"	02° 22' 40"
59° 59' 05"	02° 22' 50"
59° 59' 10"	02° 22' 50"
59° 59' 10"	02° 22' 55"

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Latitude North	Longitude East
59° 59' 15"	02° 22' 55"
59° 59' 15"	02° 23' 00"
59° 59' 20"	02° 23' 00"
59° 59' 20"	02° 23' 05"
59° 59' 25"	02° 23' 05"
59° 59' 25"	02° 23' 10"
59° 59' 30"	02° 23' 10"
59° 59' 30"	02° 23' 15"
59° 59' 35"	02° 23' 15"
59° 59' 35"	02° 23' 20"
59° 59' 40"	02° 23' 20"

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies part of the continental shelf under the North Sea subject to Norwegian jurisdiction, known as the Lille Frigg Field, as a foreign field for the purposes of the Oil Taxation Act 1983. Specification as a foreign field for the purpose of the Act has two potential effects. First, a foreign field so specified becomes a “user field” for the purposes of section 9 of the Act. A “tariff receipts allowance” is then available to participators in a United Kingdom field who are chargeable to petroleum revenue tax in respect of tariffs received by them for the use of field assets by licensees in the user field. Secondly the licensees in a foreign field specified for the purposes of the Act are, by virtue of section 12, themselves brought within the charge to petroleum revenue tax in respect of consideration received by them which is attributable to the use of participators in United Kingdom fields of the foreign field assets.