

---

STATUTORY INSTRUMENTS

---

**2013 No. 2910**

**OIL TAX**

**The Additionally-developed Oil Fields Order 2013**

*Made - - - - 15th November 2013*

*Coming into force in accordance with article 1*

The Commissioners for Her Majesty's Revenue and Customs make the following Order, in exercise of the powers conferred by sections 349 and 349A of the Corporation Tax Act 2010<sup>(1)</sup> and paragraph 22 of Schedule 22 to the Finance Act 2012<sup>(2)</sup>.

In accordance with sections 349 and 349A of the Corporation Tax Act 2010, a draft of this Order was laid before the House of Commons and approved by a resolution of that House.

---

(1) 2010 c. 4; section 349 was amended by paragraph 14 of Schedule 22 to the Finance Act 2012 (c. 14) and section 349A was inserted by paragraph 15 of Schedule 22.  
(2) 2012 c. 14.