
STATUTORY INSTRUMENTS

2018 No. 79

**The Scotland Act 2016 (Onshore Petroleum)
(Consequential Amendments) Regulations 2018**

PART 3

Amendments to taxation legislation consequential upon the transfer of certain functions under the Petroleum Act 1998 to the Scottish Ministers

Finance Act 1993

10. In section 185 (abolition of petroleum revenue tax for oil fields with development consent on or after 16 March 1993) of the Finance Act 1993, in subsection (2A)(1), before paragraph (a) insert—

“(za) in relation to a field that is wholly within the Scottish onshore area, as defined in section 8A of the Petroleum Act 1998, the Scottish Ministers;”.