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STATUTORY INSTRUMENTS

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**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

**Corporation Tax Act 2010**

**12.**—(1) In section 356IB (authorisation of development: oil fields) of the Corporation Tax Act 2010, in subsection (2), in the definition of “national authority”, after paragraph (a) insert—

“(aza) the Scottish Ministers,”.

(2) In section 356J (authorisation of development: drilling and extraction sites) of that Act, in subsection (4), in the definition of “national authority”, after paragraph (a) insert—

“(aza) the Scottish Ministers,”.