
STATUTORY INSTRUMENTS

2018 No. 79

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

PART 2

Transitional modifications of taxation legislation having effect until
the commencement of Part 2 of Schedule 6 to the Wales Act 2016

Capital Allowances Act 2001

6. In section 556(2) of the Capital Allowances Act 2001⁽¹⁾, paragraph (a) of the definition of “the relevant authority” has effect as if for “, the Oil and Gas Authority” there were substituted—

“—

- (i) the Scottish Ministers, in relation to the Scottish onshore area, as defined in section 8A of that Act;
- (ii) otherwise, the Oil and Gas Authority”.

⁽¹⁾ 2001 c.2; section 556(2) was amended by S.I. 2016/898, and is further amended by the Wales Act 2017 (c.4), Schedule 6, Part 1, paragraph 23 from a date to be appointed.