

## SCHEDULES

## SCHEDULE 6

Sections 3 and 4.

ALLOWANCE OF EXPENDITURE (OTHER THAN ABORTIVE  
EXPLORATION EXPENDITURE) ON CLAIM BY PARTICIPATOR**Modifications etc. (not altering text)****C1** Sch. 6 extended with modifications by Finance Act 1991 (c. 31, SIF 63:1), s.108(6).

- 1 (1) A claim for the allowance of any expenditure allowable under section 3 or 4 of this Act for an oil field may be made to the Board under this Schedule by the participator who incurred it (instead of under Schedule 5 to this Act by the responsible person for that field) if the participator satisfies the Board that, for reasons of trade secrecy, it would be unreasonable for him to have to provide the responsible person with the information necessary for the making of a claim under that Schedule.
- (2) A claim by a participator under this Schedule for the allowance of any such expenditure incurred by him must, subject to the provisions of this Part of this Act, be made in a claim or claims for the claim period in which the expenditure is incurred, but may not be made before the determination of the field or more than <sup>F1</sup>4 years after the end of the claim period in which the expenditure is incurred.
- (3) A claim by a participator under this Schedule for the allowance of any such expenditure incurred by him before he became a participator in the field must be made in a claim for the claim period in which he became a participator.

**Textual Amendments****F1** Words in Sch. 6 para. 1(2) substituted (1.4.2011) by Finance Act 2009 (c. 10), s. 99(2), Sch. 51 para. 25(2); S.I. 2010/867, art. 2(2)**Modifications etc. (not altering text)****C2** See Oil Taxation Act 1983 (c. 56), s. 3(6)**C3** See Finance Act 1982 (c. 39), s. 135(1)(c) in relation to any case where oil was won before the date of determination

- 2 The provisions of Schedule 5 to this Act specified in the first column of the following Table shall apply in relation to a claim under this Schedule as they apply in relation to a claim under that Schedule subject to any modifications specified in the second column of that Table and with the substitution, for references to the responsible person, of references to the participator by whom the claim under this Schedule is made and, for references to section 2(9)(b)(ii) of this Act, of references to section 2(9)(c)(ii) of this Act.

*Changes to legislation: There are currently no known outstanding effects for  
 the Oil Taxation Act 1975, SCHEDULE 6 . (See end of Document for details)*

TABLE

| <i>Provisions applied</i> | <i>Modifications</i>  |
|---------------------------|---|
| <b>Paragraph</b>          |   |
| 2(3)                      | For the reference to this Schedule substitute a reference to Schedule 5 to this Act.  |
| 2(4)                      | Omit paragraph (b).   |
| 2(5)                      |   |
| 2(6)                      |   |
| [ <sup>F2</sup> 2(7)]     | [ <sup>F2</sup> For the reference to paragraph 5 of Schedule 2 to this Act substitute a reference to paragraph 2 of that Schedule;<br>for the reference to paragraph 2(1) of Schedule 5 to this Act substitute a reference to paragraph 1(2) of this Schedule.] |
| [ <sup>F2</sup> 2(8)]     |   |
| 3(1)                      | Omit paragraph (c).   |
| 4                         |   |
| 5(1)                      | Omit paragraph (b).   |
| 5(3)                      |   |
| 5(4)                      | For the reference to all or any of the participators substitute a reference to the participator by whom the claim is made.  |
| [ <sup>F3</sup> 5(5)]     | —]  |
| 6(1)                      |   |
| 6(3)                      | Omit the reference to paragraph 6(2).   |
| 7                         |   |
| 8                         |   |
| 9                         | <b>F4</b>   |
|                           | ...   |

**Textual Amendments**

- F2** Sch. 6 para. 2: entries inserted (27.7.1999 with application in relation to chargeable period ending on or after 30.6.1999) by 1999 c. 16, s. 102(5)(8)
- F3** Word in Sch. 6 para. 2 inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 83(2)

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the Oil Taxation Act 1975, SCHEDULE 6 . (See end of Document for details)

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**F4** Words in Sch. 6 para. 2 omitted (1.4.2011) by virtue of Finance Act 2009 (c. 10), s. 99(2), **Sch. 51 para. 25(3)**; S.I. 2010/867, art. 2(2)

**Changes to legislation:**

There are currently no known outstanding effects for the Oil Taxation Act 1975, SCHEDULE 6 .