



# Oil Taxation Act 1983

1983 CHAPTER 56

*Supplementary*

**<sup>F1</sup>13 Transitional provisions.**

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**Textual Amendments**

**F1** S. 13 omitted (21.7.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 45 para. 2\(4\)](#)

**<sup>F2</sup>14 Re-opening of decisions for periods before the passing of this Act.**

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**Textual Amendments**

**F2** S. 14 omitted (21.7.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 45 para. 2\(4\)](#)

**15 Short title, interpretation, construction and repeals.**

- (1) This Act may be cited as the Oil Taxation Act 1983.
- (2) In this Act “the principal Act” means the <sup>M1</sup>Oil Taxation Act 1975.
- (3) In this Act—
  - “chargeable field” shall be construed in accordance with section 8(5) above;
  - “disposal receipts” shall be construed in accordance with section 7(2) above;
  - “qualifying asset” shall be construed in accordance with [<sup>F3</sup>section 8] above; and

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**Changes to legislation:** There are currently no known outstanding effects for the Oil Taxation Act 1983, Cross Heading: Supplementary. (See end of Document for details)

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“tariff receipts” shall be construed, subject to Schedule 5 to this Act, in accordance with section 6(2) above.

- (4) [<sup>F4</sup>Section 1122 of the Corporation Tax Act 2010] (connected persons) applies for the purposes of this Act.
- (5) This Act shall be construed as one with Part I of the principal Act.
- (6) The enactments specified in Schedule 6 to this Act are hereby repealed to the extent specified in the third column of that Schedule.

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#### **Textual Amendments**

- F3** Words substituted by [Finance Act 1985 \(c. 54\), s. 92\(3\)](#)
- F4** Words in [s. 15\(4\)](#) substituted (with effect in accordance with s. 1184(1) of the commencing Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 182](#) (with [Sch. 2](#))
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#### **Marginal Citations**

- M1** 1975 c. 22.

**Changes to legislation:**

There are currently no known outstanding effects for the Oil Taxation Act 1983, Cross Heading: Supplementary.