

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Oil Taxation Act 1983, Paragraph 12. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 4

#### RECEIPTS ATTRIBUTABLE TO UNITED KINGDOM USE OF FOREIGN FIELD ASSETS

##### *Claims for expenditure relief*

- 12 In relation to a claim for the allowance of any qualifying expenditure, and in relation to the foreign field in connection with which, by virtue of paragraph 10(4) above, the field asset concerned is to be regarded as used, the first claim period shall be the period ending on 30th June 1982 and each subsequent claim period shall be the period of six months from the end of the preceding claim period.

**Status:**

Point in time view as at 01/02/1991.

**Changes to legislation:**

There are currently no known outstanding effects for the Oil Taxation Act 1983, Paragraph 12.