



Oil Taxation Act 1983

1983 CHAPTER 56

Charge of receipts

6 Chargeable tariff receipts.

- (1) In computing under section 2 of the principal Act the assessable profit or allowable loss accruing to a participator from an oil field in any chargeable period ending after 30th June 1982, the positive amounts for the purposes of that section (as specified in subsection (3)(a) thereof) shall be taken to include any tariff receipts of the participator attributable to that field for that period.
- (2) Subject to the provisions of this section [^{F1}and section 6A below], for the purposes of this Act the tariff receipts of a participator in an oil field which are attributable to that field for any chargeable period are the aggregate of the amount or value of any consideration (whether in the nature of income or capital) received or receivable by him in that period (and after 30th June 1982) in respect of—
 - (a) the use of a qualifying asset; or
 - (b) the provision of services or other business facilities of whatever kind in connection with the use, otherwise than by the participator himself, of a qualifying asset.
- (3) Any reference in this Act to the asset to which any tariff receipts are referable is a reference to the qualifying asset referred to in paragraph (a) or, as the case may be, paragraph (b) of subsection (2) above.
- (4) Notwithstanding anything in subsection (2) above, any amount which—
 - (a) is, in relation to the person giving it, expenditure in respect of interest or any other pecuniary obligation incurred in obtaining a loan or any other form of credit, or
 - (b) is referable to the use of an asset for, or the provision of services or facilities in connection with, deballasting, [^{F2}or]
 - [^{F3}(c) is referable to other use of an asset, except use wholly or partly for an oil purpose,]

Changes to legislation: There are currently no known outstanding effects for the Oil Taxation Act 1983, Section 6. (See end of Document for details)

does not constitute a tariff receipt for the purposes of this Act; and, accordingly, any consideration which includes such an amount shall be apportioned in such manner as is just and reasonable.

- [^{F4}(4A) In this section the reference to use of an asset for an oil purpose is a reference to—
- (a) use in connection with an oil field, and
 - (b) use for any other purpose (apart from a purpose falling within section 3(1)(b) of the principal Act) of a separate trade consisting of activities falling within [^{F5}the definition of “oil-related activities” in section 274 of the Corporation Tax Act 2010].
- (4B) In subsection (4A) the reference to use in connection with an oil field includes use giving rise to receipts which, for the purposes of this Act, are tariff receipts.]
- (5) Schedule 2 to this Act shall have effect for supplementing the provisions of this section and of sections 7 and 8 below.

Textual Amendments

- F1** Words in s. 6(2) inserted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 285\(2\)](#)
- F2** Word in s. 6(4)(b) inserted (with effect in accordance with Sch. 41 para. 4 of the commencing Act) by [Finance Act 2009 \(c. 10\), Sch. 41 para. 2\(2\)\(a\)](#)
- F3** S. 6(4)(c) inserted (with effect in accordance with Sch. 41 para. 4 of the commencing Act) by [Finance Act 2009 \(c. 10\), Sch. 41 para. 2\(2\)\(b\)](#)
- F4** S. 6(4A)(4B) inserted (with effect in accordance with Sch. 41 para. 4 of the commencing Act) by [Finance Act 2009 \(c. 10\), Sch. 41 para. 2\(3\)](#)
- F5** Words in s. 6(4A)(b) 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. 181](#) (with [Sch. 2](#))

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