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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 7. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 15

#### AMENDMENTS RELATING TO OIL EXPORTED DIRECTLY FROM OFF-SHORE FIELDS

#### *M1* THE OIL TAXATION ACT 1983

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**Marginal Citations**

**M1** 1983 c. 56.

- 7 In Schedule 2 to that Act (supplemental provisions as to receipts from qualifying assets), in paragraph 12 (purchase at place of extraction), in sub-paragraph (3) for paragraphs (a) and (b) there shall be substituted “before it has been transported—
- (a) to the place at which it is first landed in the United Kingdom; or
  - (b) to the place referred to in section 3(1)(f)(ii) of the principal Act”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Paragraph 7.