



Finance Act 1993

1993 CHAPTER 34

PART III

OIL TAXATION

195 Interpretation of Part III and consequential amendments of assessments etc.

- (1) In this Part—
- (a) “the principal Act” means the ^{M1}Oil Taxation Act 1975 ;
 - (b) “the 1983 Act” means the ^{M2}Oil Taxation Act 1983 ;
 - (c) “the Oil Taxation Acts” means Parts I and III of the principal Act, the 1983 Act and any other enactment relating to petroleum revenue tax; and
 - (d) “taxable field” and “non-taxable field” shall be construed in accordance with section 185 above.
- (2) The Board may make all such amendments of assessments or determinations or of decisions on claims as may be necessary in consequence of the provisions of this Part.
- (3) This Part^{F1} ... shall be construed as one with Part I of the principal Act.

Textual Amendments

- F1** Words in s. 195(3) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 50, Sch. 10 Pt. 1](#) (with Sch. 9 paras. 1-9, 22)

Marginal Citations

- M1** 1975 c. 22.
M2 1983 c. 56.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1993, Section 195.