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**Changes to legislation:** There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 183. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

##### *Oil Taxation Act 1983*

- 183 In paragraph 8(2B)(b) of Schedule 1 (allowable expenditure: use of new asset otherwise than in connection with taxable field) for “section 492(1) of the Income and Corporation Taxes Act 1988” substitute “ the definition of “oil-related activities:rdquo: in section 274 of the Corporation Tax Act 2010 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Paragraph 183.