
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 191. (See end of Document for details)

SCHEDULES

SCHEDULE 8

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 6

OIL ACTIVITIES

Income Tax (Trading and Other Income) Act 2005 (c. 5)

191 In Part 2 of Schedule 4 (index of defined expressions) at the appropriate places insert—

“abandonment guarantee (in Chapter 16A of Part 2)	section 225N(6)”
“chargeable period (in Chapter 16A of Part 2)	section 225E”
“contributing participator (in Chapter 16A of Part 2)	section 225R(3)”
“the defaulter (in Chapter 16A of Part 2)	section 225R(3)”
“default payment (in Chapter 16A of Part 2)	section 225R(3)”
“designated area (in Chapter 16A of Part 2)	section 225E”
“the guarantor (in Chapter 16A of Part 2)	section 225N(6)”
“oil (in Chapter 16A of Part 2)	section 225E”
“oil extraction activities (in Chapter 16A of Part 2)	section 225A”
“oil field (in Chapter 16A of Part 2)	section 225E”
“oil rights (in Chapter 16A of Part 2)	section 225B”
“OTA 1975 (in Chapter 16A of Part 2)	section 225E”
“participator (in Chapter 16A of Part 2)	section 225E”
“the relevant participator (in Chapter 16A of Part 2)	section 225N(6)”
“ring fence income (in Chapter 16A of Part 2)	section 225C”
“ring fence trade (in Chapter 16A of Part 2)	section 225D”

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