

## SCHEDULES

### SCHEDULE 22

#### REDUCTION OF SUPPLEMENTARY CHARGE FOR CERTAIN OIL FIELDS

##### *Amendments of Chapter 7 of Part 8 of CTA 2010*

- 14 (1) Section 349 (orders) is amended as follows.
- (2) In subsection (1), before “qualifying oil fields” insert “additionally-developed oil fields or”.
- (3) In subsection (2), for “new oil field” (in both places) substitute “eligible oil field”.
- (4) After subsection (2) insert—
- “(2A) The Commissioners for Her Majesty’s Revenue and Customs may by order make provision about the meaning of any term used in this Chapter.”
- (5) For subsection (3) substitute—
- “(3) The provision that may be made by an order under this section includes—
- (a) provision amending this Chapter,
  - (b) provision that has effect in relation to times before the order is made and does not increase any person’s liability to tax, and
  - (c) incidental, supplemental, consequential, transitional or saving provision, including provision amending, repealing or revoking any provision made by or under this Act.”