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STATUTORY INSTRUMENTS

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**1991 No.1982**

**TAXES**

**The Foreign Fields (Specification) Order 1991**

*Made* - - - - *22nd August 1991*

Secretary of State, in exercise of the powers conferred on him by sections 9(5) and 12(2) of the Oil Taxation Act 1983(1) (hereinafter referred to as “the Act”), and all other powers enabling him in that behalf, hereby makes the following Order:—

1. This Order may be cited as the Foreign Fields (Specification) Order 1991.
2. In this Order, “the Odin Field” means the hydrocarbon accumulation within the boundary defined by lines of latitude and longitude joining the surface co-ordinates set out in the Schedule hereto.
3. The Odin Field, being an area which is not under the jurisdiction of the government of the United Kingdom, is hereby specified as a foreign field for the purpose of the Act.

22nd August 1991

*Colin Moynihan*  
Parliamentary Under Secretary of State,  
Department of Energy

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE

Article 2

ODIN FIELD CO-ORDINATES

Latitude North	Longitude East
60° 5' 50"	2° 7' 15"
60° 5' 50"	2° 8' 10"
60° 6' 0"	2° 8' 10"
60° 6' 0"	2° 8' 45":
60° 6' 10"	2° 8' 45"
60° 6' 10"	2° 9' 15"
60° 6' 20"	2° 9' 15"
60° 6' 20"	2° 9' 35"
60° 6' 30"	2° 9' 35"
60° 6' 30"	2° 9' 45"
60° 6' 40"	2° 9' 45"
60° 6' 40"	2° 9' 55"
60° 6' 50"	2° 9' 55"
60° 6' 50"	2° 11' 15"
60° 6' 40"	2° 11' 45"
60° 6' 30"	2° 12' 15"
60° 5' 55"	2° 12' 15"
60° 5' 55"	2° 12' 0":
60° 5' 40"	2° 12' 0"
60° 5' 40"	2° 12' 10"
60° 5' 30"	2° 12' 10"
60° 5' 30"	2° 12' 20"
60° 5' 20"	2° 12' 20"
60° 5' 20"	2° 12' 30"
60° 5' 10"	2° 12' 30"
60° 5' 10"	2° 12' 45"
60° 5' 0"	2° 12' 45"
60° 5' 0"	2° 12' 55"
60° 4' 15"	2° 12' 55"
60° 4' 15"	2° 12' 45"
60° 3' 55"	2° 12' 45"
60° 3' 55"	2° 12' 55"

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Latitude North	Longitude East
60° 3' 25"	2° 12' 55"
60° 3' 25"	2° 12' 40"
60° 3' 0"	2° 12' 40"
60° 3' 0"	2° 11' 35"
60° 2' 5"	2° 11' 35"
60° 2' 5"	2° 11' 15"
60° 1' 50"	2° 11' 15"
60° 1' 30"	2° 10' 50"
60° 1' 30"	2° 10' 30"
60° 0' 25"	2° 10' 30"
60° 0' 25"	2° 10' 10"
60° 0' 10"	2° 10' 10"
60° 0' 10"	2° 9' 45"
59° 59' 55"	2° 9' 45"
59° 59' 55"	2° 9' 25"
59° 59' 45"	2° 9' 25"
59° 59' 45"	2° 9' 5"
59° 59' 5"	2° 9' 5"
59° 59' 5"	2° 7' 55"
60° 0' 30"	2° 7' 55"
60° 0' 30"	2° 8' 30"
60° 0' 40"	2° 8' 30"
60° 0' 40"	2° 8' 50"
60° 1' 55"	2° 2' 50"
60° 1' 55"	2° 8' 10"
60° 2' 40"	2° 8' 10"
60° 2' 40"	2° 9' 5"
60° 2' 25"	2° 9' 5"
60° 2' 25"	2° 9' 30"
60° 2' 40"	2° 9' 30"
60° 2' 40"	2° 9' 45"
60° 3' 0"	2° 9' 45"
60° 3' 0"	2° 9' 10"
60° 3' 10"	2° 9' 10"

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Latitude North	Longitude East
60° 3' 10"	2° 8' 50"
60° 3' 20"	2° 8' 50"
60° 3' 20"	2° 8' 35"
60° 3' 30"	2° 8' 35"
60° 3' 30"	2° 8' 5"
60° 3' 40"	2° 8' 5"
60° 3' 40"	2° 7' 50"
60° 3' 50"	2° 7' 50"
60° 3' 50"	2° 7' 40"
60° 4' 0"	2° 7' 40"
60° 4' 0"	2° 7' 25"
60° 4' 10"	2° 7' 25"
60° 4' 10"	2° 7' 15"
60° 5' 50"	2° 7' 15"

**EXPLANATORY NOTE**

*This note is not part of the Order)*

This Order specifies the Odin gasfield, in that part of the continental shelf under the North Sea which is subject to Norwegian jurisdiction, as a foreign field for the purposes of the Oil Taxation Act 1983. Specification as a foreign field for the purposes of the Act has two potential effects. First, the field in question becomes a “user field” for the purposes of section 9 of the Act. A “tariff receipts allowance” is then available to participators in a United Kingdom field who are chargeable to petroleum revenue tax in respect of tariffs received by them for the use of field assets by licensees in the user field. Secondly, the licensees in a foreign field specified for the purposes of the Act are, by virtue of section 12, themselves brought within the charge of petroleum revenue tax in respect of consideration received by them which is attributable to the use by participators in United Kingdom fields of the foreign field assets.