STATUTORY INSTRUMENTS

2016 No. 898

The Petroleum (Transfer of Functions) Regulations 2016

PART 4

Transfer to the OGA of the Secretary of State's functions under oil taxation legislation, and other consequential amendments

Finance Act 1982

- **6.**—(1) The Finance Act 1982(1) is amended as follows.
- (2) In section 140 (increase of gross profit by reference to royalties in kind), for "Secretary of State" (in each place) substitute "OGA".
- (3) In Schedule 19 (supplementary provisions relating to APRT), in paragraph 3(1)(a)(2), for "Secretary of State" substitute "OGA".

^{(1) 1982} c. 39.

⁽²⁾ Paragraph 3 was amended by the Finance Act 1999 (c. 16), section 99.