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STATUTORY INSTRUMENTS

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**2018 No. 79**

**The Scotland Act 2016 (Onshore Petroleum)  
(Consequential Amendments) Regulations 2018**

**PART 3**

Amendments to taxation legislation consequential upon the transfer of certain functions under the Petroleum Act 1998 to the Scottish Ministers

**Oil Taxation Act 1975**

**8.** In section 12(1) (interpretation of Part 1) of the Oil Taxation Act 1975, in the definition of “licensee”(1), in paragraph (b), before sub-paragraph (i) insert—

“(ai) the Scottish Ministers, where the rights relate to oil in the Scottish onshore area, as defined in section 8A of the Petroleum Act 1998,”.

**Taxation of Chargeable Gains Act 1992**

**9.** In section 196(5) (interpretation) of the Taxation of Chargeable Gains Act 1992, in paragraph (a) of the definition of “appropriate authority”(2), before sub-paragraph (i) insert—

“(ai) the Scottish Ministers, in relation to the Scottish onshore area, as defined in section 8A of that Act;”.

**Finance Act 1993**

**10.** In section 185 (abolition of petroleum revenue tax for oil fields with development consent on or after 16 March 1993) of the Finance Act 1993, in subsection (2A)(3), before paragraph (a) insert—

“(za) in relation to a field that is wholly within the Scottish onshore area, as defined in section 8A of the Petroleum Act 1998, the Scottish Ministers;”.

**Capital Allowances Act 2001**

**11.** In section 556(2) (minor definitions) of the Capital Allowances Act 2001, in paragraph (a) of the definition of “the relevant authority”, before sub-paragraph (i) insert—

“(ai) the Scottish Ministers, in relation to the Scottish onshore area, as defined in section 8A of that Act;”.

**Corporation Tax Act 2010**

**12.—(1)** In section 356IB (authorisation of development: oil fields) of the Corporation Tax Act 2010, in subsection (2), in the definition of “national authority”, after paragraph (a) insert—

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(1) 1975 c.22; definition of “licensee” as further amended by Wales Act 2017 (c.4), Schedule 6, Part 1, paragraph 19.

(2) 1992 c.12; definition of “appropriate authority” inserted by Wales Act 2017 (c.4), Schedule 6, Part 1, paragraph 21(4).

(3) 1993 c.34; section 185(2A) inserted by Wales Act 2017 (c.4), Schedule 6, Part 1, paragraph 22(4).

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

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“(aza) the Scottish Ministers,”.

(2) In section 356J (authorisation of development: drilling and extraction sites) of that Act , in subsection (4), in the definition of “national authority”, after paragraph (a) insert—

“(aza) the Scottish Ministers,”.