

# SCHEDULES

## SCHEDULE 6

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### AMENDMENTS RELATING TO ONSHORE PETROLEUM

##### *Finance Act 1993 (c. 34)*

- 22 (1) Section 185 of the Finance Act 1993 (abolition of petroleum revenue tax for oil fields with development consent on or after 16 March 1993) is amended as follows.
- (2) In subsection (1C)(a) and (b), for “OGA” substitute “appropriate authority”.
- (3) In subsection (2)(b), for “OGA” substitute “appropriate authority”.
- (4) After subsection (2) insert—
- “(2A) In subsections (1C) and (2), “the appropriate authority” means—
- (a) in relation to a field that is wholly within the Welsh onshore area (as defined in section 8A of the Petroleum Act 1998), the Welsh Ministers;
- (b) otherwise, the OGA.”