

**Changes to legislation:** *Wales Act 2017, Cross Heading: Corporation Tax Act 2010 (c. 4) is up to date with all changes known to be in force on or before 21 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

## SCHEDULES

### SCHEDULE 6

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### AMENDMENTS RELATING TO ONSHORE PETROLEUM

##### *Corporation Tax Act 2010 (c. 4)*

- 25 (1) Section 332DA of the Corporation Tax Act 2010 (restriction where field qualified for field allowance as new field) is amended as follows.
- (2) In subsection (5), for ““OGA”” substitute “ relevant national authority ”.
- (3) After subsection (5) insert—
- “(5A) The relevant national authority” is—
- (a) where the relevant project relates 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.”

##### **Commencement Information**

**I1** Sch. 6 para. 25 in force at 1.10.2018 by S.I. 2017/1179, reg. 4(b)

- 26 In section 356IB of that Act (authorisation of development: oil fields), in subsection (2), in the definition of ““national authority””—
- (a) omit ““or”” at the end of paragraph (a);
- (b) after paragraph (a) insert—
- “(aa) the Welsh Ministers, or”.

##### **Commencement Information**

**I2** Sch. 6 para. 26 in force at 1.10.2018 by S.I. 2017/1179, reg. 4(b)

- 27 In section 356J of that Act (authorisation of development: drilling and extraction sites), in subsection (4), in the definition of ““national authority””—
- (a) omit ““or”” or at the end of paragraph (a);
- (b) after paragraph (a) insert—
- “(aa) the Welsh Ministers, or”.

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**Commencement Information**

**I3** Sch. 6 para. 27 in force at 1.10.2018 by S.I. 2017/1179, reg. 4(b)

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**Changes and effects yet to be applied to :**

- specified provision(s) transitional and savings provisions for commencing S.I. 2017/1179 by [S.I. 2018/278](#) [reg. 2](#)[Sch.](#)