
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

Oil Taxation Act 1975

- 4.—(1) The Oil Taxation Act 1975(1) is amended as follows.
- (2) In section 2(7)(c) (assessable profits and allowable losses), for “Secretary of State” substitute “OGA”.
- (3) In section 3 (allowance of general expenditure), for “Secretary of State” (in each place) substitute “OGA”.
- (4) In section 5A(2) (allowance of exploration and appraisal expenditure), for “Secretary of State” (in each place) substitute “OGA”.
- (5) In section 10(3B)(3) (modification of Part 1)—
- (a) for “Secretary of State” substitute “OGA”, and
 - (b) for “him” substitute “it”.
- (6) In section 12 (interpretation of Part 1)—
- (a) in subsection (1)—
 - (i) in paragraph (b) of the definition of “licensee”, for “Secretary of State” substitute “OGA”, and
 - (ii) at the appropriate place insert—
““the OGA” means the Oil and Gas Authority;”,
 - (b) in subsection (1A)(a)(ii)(4), for “Secretary of State” substitute “OGA”, and
 - (c) in subsection (4), after “Secretary of State” insert “or the OGA”.
- (7) In Schedule 1 (determination of oil fields), in paragraph 1(2), for “Secretary of State” (in each place) substitute “OGA”.
- (8) In Schedule 2 (management and collection of petroleum revenue tax), in paragraph 2(2)(c) and (3)(d) for “Secretary of State” substitute “OGA”.
- (9) In Schedule 3 (petroleum revenue tax: miscellaneous provisions), in paragraph 4, for “Secretary of State” substitute “OGA”.

(1) 1975 c. 22. Section 12 and Schedules 1, 2 and 3 were amended by the Petroleum Act 1998, Schedule 4, paragraph 7.
(2) Section 5A was inserted by the Finance Act 1983 (c. 28), section 37(1) and Schedule 8, Part 1.
(3) Section 10(3B) was inserted by the Finance Act 2001 (c. 9), section 103(1).
(4) Subsection (1A) was inserted by the Finance Act 2009 (c. 10), Schedule 42(1), paragraph 2(3).

Finance Act 1981

5.—(1) Section 118 of the Finance Act 1981⁽⁵⁾ (licence payments other than royalties) is amended as follows.

(2) In subsection (1)—

- (a) in paragraph (a), after “Secretary of State” insert “or the OGA”, and
- (b) in paragraph (b), for “Secretary of State” substitute “OGA”.

(3) In subsection (2)—

- (a) after “Secretary of State” (in the first place) insert “or the OGA”,
- (b) for “Secretary of State” (in the second place) substitute “OGA”, and
- (c) in paragraph (b), for “Secretary of State” substitute “OGA”.

Finance Act 1982

6.—(1) The Finance Act 1982⁽⁶⁾ 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)⁽⁷⁾, for “Secretary of State” substitute “OGA”.

Finance Act 1983

7. In section 36(3)(b) of the Finance Act 1983⁽⁸⁾ (increased oil allowance for certain new fields), for “Secretary of State” substitute “OGA”.

Finance Act 1984

8. In section 113(5)(b) of the Finance Act 1984⁽⁹⁾ (restriction on PRT reliefs), for “Secretary of State” substitute “OGA”.

Finance Act 1987

9.—(1) The Finance Act 1987⁽¹⁰⁾ is amended as follows.

(2) In Schedule 10 (nomination scheme for disposals and appropriations), in paragraph 1(3)⁽¹¹⁾—

- (a) for “Secretary of State” substitute “OGA”, and
- (b) for “him” substitute “it”.

(3) In Part 3 of Schedule 14 (relevant new fields and associated companies), in paragraph 8(2)(b), for “Secretary of State” substitute “OGA”.

Finance Act 1988

10. In section 138(3)(b) of the Finance Act 1988⁽¹²⁾ (reduced oil allowance for certain Southern Basin and onshore fields), for “Secretary of State” substitute “OGA”.

⁽⁵⁾ 1981 c. 35.

⁽⁶⁾ 1982 c. 39.

⁽⁷⁾ Paragraph 3 was amended by the Finance Act 1999 (c. 16), section 99.

⁽⁸⁾ 1983 c. 28.

⁽⁹⁾ 1984 c. 43.

⁽¹⁰⁾ 1987 c. 16.

⁽¹¹⁾ Paragraph 1(3) was inserted by the Finance (No. 2) Act 1987 (c. 51), section 101(1) and Schedule 8, paragraph 1.

⁽¹²⁾ 1988 c. 39.

Taxation of Chargeable Gains Act 1992

11. In section 196 of the Taxation of Chargeable Gains Act 1992(**13**) (definitions relating to UK licences), for “Secretary of State” (in each place) substitute “Oil and Gas Authority”.

Finance Act 1993

12. In section 185 of the Finance Act 1993(**14**) (abolition of petroleum revenue tax for oil fields with development consent on or after 16th March 1993), in subsections (1C)(a) and (b) and (2)(b)(**15**), for “Secretary of State” substitute “OGA”.

Petroleum Act 1998

13.—(1) Part 1 of the Petroleum Act 1998 is amended as follows.

(2) In section 4(4) (licences: notice of grant)—

(a) for “Secretary of State” substitute “OGA”,

(b) for “the London Gazette” substitute “such manner as it thinks appropriate”, and

(c) omit the words from “and, if that area” to the end.

(3) In section 4A(1)(**16**) (onshore hydraulic fracturing: safeguards), for “Secretary of State” in the first place substitute “OGA”.

(4) In section 4B(8)(**17**) (section 4A: supplementary provisions), in the definition of “well consent”, for “Secretary of State” substitute “OGA”.

Capital Allowances Act 2001

14. In section 556(2)(a) of the Capital Allowances Act 2001(**18**) (disposals of oil licences: definitions), for “Secretary of State” substitute “Oil and Gas Authority”.

Corporation Tax Act 2010

15.—(1) The Corporation Tax Act 2010(**19**) is amended as follows.

(2) In section 278 (general definitions for Part 8), at the appropriate place insert—

““the OGA” means the Oil and Gas Authority.”.

(3) In section 332DA(5)(**20**) (restriction where field qualified for field allowances as new field), for “Secretary of State” substitute “OGA”.

(4) In section 332DB(5) (restriction where project in additionally-developed field qualified for field allowance), for “Secretary of State” substitute “OGA”.

(5) In section 356IB(2)(**21**) (authorisation of development: oil fields), in paragraph (a) of the definition of “national authority”, for “Secretary of State” substitute “OGA”.

(6) In section 356J(4)(**22**), (authorisation of development: drilling and extraction sites), in paragraph (a) of the definition of “national authority”, for “Secretary of State” substitute “OGA”.

(13) 1992 c. 12. Amendments have been made to section 196 which are not relevant to the amendments made by this regulation.

(14) 1993 c. 34.

(15) Subsection (1C) was inserted by the Finance Act 2007 (c. 11), section 102.

(16) Section 4A was inserted by the Infrastructure Act 2015 (c. 7), section 50.

(17) Section 4B was inserted by the Infrastructure Act 2015, section 50.

(18) 2001 c. 2.

(19) 2010 c. 4.

(20) Sections 332DA and 332DB were inserted by the Finance Act 2015 (c. 11), Schedule 12, paragraphs 1 and 2.

(21) Section 356IB was inserted by the Finance Act 2015, Schedule 14, paragraphs 1 and 7.

(22) Section 356J was inserted by the Finance Act 2014 (c. 26), Schedule 15, paragraphs 1 and 3.

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

(7) In section 356JD(23) (meaning of “cluster area”), for “Secretary of State” (in each place) substitute “OGA”.

(8) In Schedule 4 (index of defined expressions), at the appropriate place, insert—

“the OGA (in Part 8) | section 278”

Scotland Act 2016

16.—(1) Section 48 of the Scotland Act 2016(24) (onshore petroleum: consequential amendments) is amended as follows.

(2) In subsection (19), for ““Secretary of State”” substitute ““OGA””.

(3) In subsection (20), for “Secretary of State” (in each place) substitute “OGA”.

(23) Section 356JD was inserted by the Finance Act 2015, Schedule 13, paragraphs 1 and 2.

(24) 2016 c. 11.