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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1980, Cross Heading: .... (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 17

#### TRANSFERS OF INTERESTS IN OIL FIELDS

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**Modifications etc. (not altering text)**

- C1** Definitions applied for purposes of [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), [s. 64](#)—transfers of interests in oil fields.  
[Sch. 17](#) applied (27.7.1999) by [1999 c. 16, s. 97\(3\)](#)
- C1** See also [Finance Act 1981 \(c. 35\)](#), [s. 112](#) for application of s. 111 of that Act (restriction of expenditure supplement) and [Oil Taxation Act 1975 \(c. 22\)](#), [s. 9](#) (limit on amount of tax payable) in case of a transfer.

#### PART III

#### OTHER RULES

*F1* ...

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**Textual Amendments**

- F1** [Sch. 17](#) para. 11 and the heading omitted (with effect in accordance with [Sch. 43](#) para. 1 3(5) of the commencing Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 43 para. 3\(4\)](#) (with [Sch. 43](#) paras. 2, 4)

<sup>F1</sup>11 .....

**Changes to legislation:**

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