



Corporation Tax Act 2010

2010 CHAPTER 4

PART 8

OIL ACTIVITIES

[^{F1}CHAPTER 9

SUPPLEMENTARY CHARGE: CLUSTER AREA ALLOWANCE

Determination of cluster areas

[^{F1}356JDMeaning of “cluster area”

- (1) In this Part “cluster area” means an offshore area which the [^{F2}OGA] determines to be a cluster area.
- (2) A cluster area is treated as not including any previously authorised oil field (or any part of such an oil field) (see section 356JDA).
- (3) An area is “offshore” for the purposes of this section if the whole of it lies on the seaward side of the baselines from which the territorial sea of the United Kingdom is measured.
- (4) Before determining an area to be a cluster area the [^{F2}OGA] must—
 - (a) give written notice of the proposed determination to every person who is a licensee in respect of a licensed area or sub-area which is wholly or partly included in the proposed cluster area and to any other licensee whose interests appear to the [^{F2}OGA] to be affected, and
 - (b) publish a notice of the proposed determination on a website that is, and indicates that it is, kept by or on behalf of the [^{F2}OGA].
- (5) The [^{F2}OGA] must consider any representations made in writing and within 30 days of the date of the publication of the notice under subsection (4)(b) (or, in the case of

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representations made by a person to whom notice is given under subsection (4)(a), within 30 days of receipt of the notice, if later).

- (6) A determination under this section—
- (a) has effect from the day on which it is published,
 - (b) may be in any form the [F2OGA] thinks appropriate, and
 - (c) must assign to the cluster area an identifying number or other designation.
- (7) After making a determination the [F2OGA] must—
- (a) give written notice of the determination to every person who is a licensee in respect of a licensed area or sub-area which is wholly or partly included in the cluster area and any other person to whom notice of the proposed determination was given;
 - (b) publish a notice of the determination on a website that is, and indicates that it is, kept by or on behalf of the [F2OGA].
- (8) The [F2OGA] may vary or revoke a determination made under this section, and subsections (4), (5), (6)(a) and (b) and (7) are to apply as if the variation or revocation were a new determination.]

Textual Amendments

- F1** Pt. 8 Ch. 9 inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), [Sch. 13 para. 2](#)
- F2** Word in s. 356JD substituted (1.10.2016) by [The Petroleum \(Transfer of Functions\) Regulations 2016 \(S.I. 2016/898\)](#), regs. 1(2), [15\(7\)](#)

Changes to legislation:

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