
Changes to legislation: Finance Act 2015, Paragraph 3 is up to date with all changes known to be in force on or before 04 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 13

SUPPLEMENTARY CHARGE: CLUSTER AREA ALLOWANCE

PART 1

AMENDMENTS OF PART 8 OF CTA 2010

Restriction of field allowances

- 3 Section 349A (meaning of “additionally-developed oil field”), so far as it continues to have effect for certain purposes (in accordance with Part 2 of Schedule 12 to this Act) in the case of projects authorised before 1 April 2015, is to be read as if in subsection (1)—
- (a) the “and” at the end of paragraph (aa) were omitted;
 - (b) after paragraph (b) there were inserted “, and
 - (c) on the authorisation day the oil field has never been (and is not treated by virtue of paragraph 5 of Schedule 13 to FA 2015 as having been) wholly or partly included in a cluster area.”

Changes to legislation:

Finance Act 2015, Paragraph 3 is up to date with all changes known to be in force on or before 04 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 21 para. 2(e) and word inserted by [2021 c. 26 Sch. 27 para. 44\(3\)\(b\)](#)
- Sch. 21 para. 5(6) inserted by [2021 c. 26 Sch. 27 para. 44\(4\)\(b\)](#)