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STATUTORY INSTRUMENTS

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**2012 No. 3153**

**OIL TAX**

**The Qualifying Oil Fields Order 2012**

*Approved by Parliament*

*Made - - - - 20th December 2012*

*Coming into force in accordance with article 1*

The Commissioners for Her Majesty's Revenue and Customs make the following Order in exercise of the powers conferred by section 349 of the Corporation Tax Act 2010<sup>(1)</sup>.

In accordance with section 349(4) of that Act, a draft of this Order was laid before the House of Commons and approved by a resolution of that House.

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(1) 2010 c.4; section 349 was amended by paragraphs 1 and 14 of Schedule 22 to the Finance Act 2012 (c.14).