
STATUTORY INSTRUMENTS

2013 No. 2910

The Additionally-developed Oil Fields Order 2013

Amendments of CTA 2010

- 11.**—(1) Section 357 (other definitions) is amended as follows.
- (2) The existing provision becomes subsection (1).
- (3) In subsection (1), in the definition of “authorisation day”, for paragraph (a) substitute—
- “**(a)** in relation to an additionally-developed oil field and a project authorised in relation to the field as mentioned in section 349A(1)(a), the day when the project is so authorised.”.
- (4) After subsection (1) insert—
- “(2) Any reference in this Chapter to a share of the equity in an oil field (other than the reference in section 356A(6)) is, in the case of an additionally-developed oil field and a project authorised in relation to the field as mentioned in section 349A(1)(a), to be read as a reference to a share of the additional reserves of oil which the field has as a result of the project.”