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STATUTORY INSTRUMENTS

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**2016 No. 898**

**The Petroleum (Transfer of Functions) Regulations 2016**

**PART 4**

**Transfer to the OGA of the Secretary of State's functions under oil taxation legislation, and other consequential amendments**

**Corporation Tax Act 2010**

- 15.**—(1) The Corporation Tax Act 2010(1) is amended as follows.
- (2) In section 278 (general definitions for Part 8), at the appropriate place insert—
- “the OGA” means the Oil and Gas Authority.”
- (3) In section 332DA(5)(2) (restriction where field qualified for field allowances as new field), for “Secretary of State” substitute “OGA”.
- (4) In section 332DB(5) (restriction where project in additionally-developed field qualified for field allowance), for “Secretary of State” substitute “OGA”.
- (5) In section 356IB(2)(3) (authorisation of development: oil fields), in paragraph (a) of the definition of “national authority”, for “Secretary of State” substitute “OGA”.
- (6) In section 356J(4)(4), (authorisation of development: drilling and extraction sites), in paragraph (a) of the definition of “national authority”, for “Secretary of State” substitute “OGA”.
- (7) In section 356JD(5) (meaning of “cluster area”), for “Secretary of State” (in each place) substitute “OGA”.
- (8) In Schedule 4 (index of defined expressions), at the appropriate place, insert—

“the OGA (in Part 8) | section 278”

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(1) 2010 c. 4.  
(2) Sections 332DA and 332DB were inserted by the Finance Act 2015 (c. 11), Schedule 12, paragraphs 1 and 2.  
(3) Section 356IB was inserted by the Finance Act 2015, Schedule 14, paragraphs 1 and 7.  
(4) Section 356J was inserted by the Finance Act 2014 (c. 26), Schedule 15, paragraphs 1 and 3.  
(5) Section 356JD was inserted by the Finance Act 2015, Schedule 13, paragraphs 1 and 2.