
STATUTORY INSTRUMENTS

2018 No. 79

**The Scotland Act 2016 (Onshore Petroleum)
(Consequential Amendments) Regulations 2018**

PART 2

Transitional modifications of taxation legislation having effect until the commencement of Part 2 of Schedule 6 to the Wales Act 2016

Corporation Tax Act 2010

7.—(1) Section 356IB (authorisation of development: oil fields) of the Corporation Tax Act 2010⁽¹⁾ has effect as if, in subsection (2), in the definition of “national authority”—

- (a) the word “or” were omitted at the end of paragraph (a);
- (b) after paragraph (a) there were inserted—

“(aa) the Scottish Ministers, or”.

(2) Section 356J (authorisation of development: drilling and extraction sites) of that Act⁽²⁾ has effect as if, in subsection (4), in the definition of “national authority”—

- (a) the word “or” were omitted at the end of paragraph (a);
- (b) after paragraph (a) there were inserted—

“(aa) the Scottish Ministers, or”.

(1) 2010 c.4; section 356IB was inserted by the Finance Act 2015 (c.11), Schedule 14, Part 1, paragraphs 1 and 7, and amended by S.I. 2016/898, and is further amended by the Wales Act 2017 (c.4), Schedule 6, Part 1, paragraph 26 from a date to be appointed.

(2) 2010 c.4; section 356J was inserted by the Finance Act 2014 (c.26), Schedule 15, Part 1, paragraphs 1 and 3, and amended by S.I. 2016/898, and is further amended by the Wales Act 2017 (c.4), Schedule 6, Part 1, paragraph 26 from a date to be appointed.