



Oil Taxation Act 1983

1983 CHAPTER 56

Supplementary

15 Short title, interpretation, construction and repeals.

- (1) This Act may be cited as the Oil Taxation Act 1983.
- (2) In this Act “the principal Act” means the ^{M1}Oil Taxation Act 1975.
- (3) In this Act—
 - “chargeable field” shall be construed in accordance with section 8(5) above;
 - “disposal receipts” shall be construed in accordance with section 7(2) above;
 - “qualifying asset” shall be construed in accordance with [^{F1}section 8] above; and
 - “tariff receipts” shall be construed, subject to Schedule 5 to this Act, in accordance with section 6(2) above.
- (4) [^{F2}Section 1122 of the Corporation Tax Act 2010] (connected persons) applies for the purposes of this Act.
- (5) This Act shall be construed as one with Part I of the principal Act.
- (6) The enactments specified in Schedule 6 to this Act are hereby repealed to the extent specified in the third column of that Schedule.

Textual Amendments

- F1** Words substituted by [Finance Act 1985 \(c. 54\), s. 92\(3\)](#)
- F2** Words in s. 15(4) substituted (with effect in accordance with s. 1184(1) of the commencing Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 182](#) (with Sch. 2)

Marginal Citations

- M1** 1975 c. 22.

Changes to legislation:

There are currently no known outstanding effects for the Oil Taxation Act 1983, Section 15.