

---

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## SCHEDULES

### SCHEDULE 45

Section 91

#### OIL: MISCELLANEOUS AMENDMENTS

##### *OTA 1975*

- 1 (1) OTA 1975 is amended as follows.
- (2) Omit paragraphs 9 and 10 of Schedule 3 (election to have amounts mentioned in section 2(9)(b) and (c) spread).
- (3) In consequence of the omission of paragraph 9 of Schedule 3, omit section 9(4).
- (4) Omit paragraph 3 of Schedule 4 (allowable expenditure incurred before 13 November 1974).
- (5) The repeals made by this paragraph have effect in relation to chargeable periods beginning after 30 June 2009.

##### *OTA 1983*

- 2 (1) OTA 1983 is amended as follows.
- (2) Omit section 9(3) and paragraph 3 of Schedule 3 (receipts from contracts made before 8 May 1982).
- (3) In consequence of the omission of subsection (3) of section 9—
  - (a) in subsection (2) of that section, for “subsections (3) and (4)” substitute “subsection (4)”, and
  - (b) in subsection (4)(b) of that section, for “subsections (1) to (3)” substitute “subsections (1) and (2)”.
- (4) Omit sections 13 and 14 and Schedule 5 (transitional provision for expenditure incurred on or before 31 December 1983).

##### *FA 1993*

- 3 (1) Schedule 20A to FA 1993 (as inserted by Part 1 of Schedule 33 to FA 2008) is renumbered as Schedule 20B to that Act.
- (2) In the following provisions, for “Schedule 20A” substitute “Schedule 20B”
  - (a) section 6(1A) of OTA 1975,
  - (b) paragraph 15(9A) of Schedule 17 to FA 1980, and
  - (c) section 185(1ZA)(b) of FA 1993.

##### *ICTA*

---

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

---

#### Textual Amendments

- F1** Sch. 45 para. 4 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with Sch. 2)

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)
- Sch. 56 para. 3(1)(d) omitted by [2021 c. 26 Sch. 27 para. 40\(4\)\(c\)](#)