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STATUTORY INSTRUMENTS

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**1987 No. 545**

**TAXES**

**The Foreign Fields (Specification) (No. 1) Order 1987**

*Made* - - - - *18th March 1987*

The Secretary of State, in exercise of the powers conferred on him by sections 9(5) and 12(2) of the Oil Taxation Act 1983(1), (hereinafter referred to as “the Act”), and all other powers enabling him in that behalf, hereby makes the following Order:—

1. This Order may be cited as the Foreign Fields (Specification) (No. 1) Order 1987.
2. In this Order the “Ekofisk Area Fields” means the hydrocarbon accumulations, known as the Albuskjell, Cod, Edda, Ekofisk, Eldfisk, Tor and West Ekofisk Fields respectively, the boundaries of which are defined by the sets of lines of latitude and longitude joining the surface co-ordinates set out in the Schedule hereto.
3. Each of the Ekofisk Area Fields being an area which is not under the jurisdiction of the government of the United Kingdom, is for the purposes of the Act hereby specified as a foreign field.

18th March 1987

*Alick Buchanan-Smith*  
Minister of State,  
Department of Energy

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SCHEDULE

Article 2

EKOFISK AREA FIELDS CO-ORDINATES

**ALBUSKJELL FIELD**

<i>Latitude North</i>	<i>Latitude East</i>	<i>Latitude North</i>	<i>Latitude East</i>
56°36'18.9"	03°06'01.0"	56°38'14.9"	02°53'40.9"
56°36'49.6"	03°05'44.0"	56°37'52.6"	02°54'21.0"
56°37'12.8"	03°04'55.9"	56°37'33.7"	02°55'18.4"
56°37'35.8"	03°03'59.1"	56°37'17.8"	02°56'27.0"
56°37'53.2"	03°02'59.1"	56°37'19.7"	02°57'33.4"
56°38'12.6"	03°01'47.1"	56°37'19.6"	02°58'30.0"
56°38'24.0"	03°00'56.2"	56°37'14.0"	02°59'23.8"
56°38'38.7"	02°59'52.4"	56°37'02.4"	03°00'19.1"
56°38'49.7"	02°58'43.6"	56°36'50.1"	03°01'19.7"
56°38'59.9"	02°57'39.7"	56°36'38.2"	03°02'22.8"
56°39'07.8"	02°56'42.8"	56°36'23.9"	03°03'28.5"
56°39'16.5"	02°55'46.0"	56°36'09.0"	03°04'33.9"
56°39'24.5"	02°54'27.6"	56°36'06.4"	03°05'34.3"
56°39'25.2"	02°53'27.5"	56°36'18.9"	03°05'58.5"
56°39'12.2"	02°52'44.4"	56°36'18.9"	03°06'01.0"
56°38'43.0"	02°52'59.8"		

**COD FIELD**

<i>Latitude North</i>	<i>Latitude East</i>	<i>Latitude North</i>	<i>Latitude East</i>
57°02'08.8"	02°28'20.7"	57°05'40.4"	02°23'53.4"
57°02'11.3"	02°29'20.3"	57°05'03.0"	02°23'19.7"
57°02'35.6"	02°30'09.5"	57°04'36.1"	02°23'01.3"
57°02'57.2"	02°29'45.6"	57°03'59.3"	02°22'47.1"
57°02'52.9"	02°28'55.8"	57°03'20.1"	02°23'01.1"
57°03'04.4"	02°28'26.9"	57°02'54.4"	02°23'39.8"
57°03'39.1"	02°28'35.0"	57°02'35.4"	02°24'26.7"
57°04'04.6"	02°28'42.0"	57°02'18.4"	02°25'25.8"
57°04'42.1"	02°28'32.4"	57°02'11.2"	02°26'17.6"
57°05'12.8"	02°28'07.1"	57°02'16.0"	02°27'01.2"
57°05'33.4"	02°27'06.4"	57°02'15.3"	02°27'42.8"
57°05'43.2"	02°26'13.2"	57°02'09.5"	02°28'18.9"
57°05'53.7"	02°24'59.3"	57°02'08.8"	02°28'20.7"

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**EDDA FIELD**

<i>Latitude North</i>	<i>Latitude East</i>	<i>Latitude North</i>	<i>Latitude East</i>
56°27'33.4"	03°05'12.9"	56°29'13.6"	03°07'03.1"
56°27'12.2"	03°06'03.9"	56°29'12.4"	03°06'17.9"
56°27'09.8"	03°06'56.0"	56°29'02.5"	03°05'34.2"
56°27'15.9"	03°08'02.7"	56°28'47.5"	03°04'54.2"
56°27'37.4"	03°08'53.3"	56°28'23.6"	03°04'29.4"
56°27'53.2"	03°09'27.9"	56°28'03.8"	03°04'33.7"
56°28'11.1"	03°10'04.9"	56°27'51.4"	03°04'50.5"
56°28'36.2"	03°10'20.9"	56°27'44.6"	03°04'58.6"
56°28'59.7"	03°10'11.4"	56°27'38.7"	03°05'05.7"
56°29'11.5"	03°09'28.8"	56°27'33.4"	03°05'12.9"
56°29'12.4"	03°08'16.7"		

**EKOFISK FIELD**

<i>Latitude North</i>	<i>Latitude East</i>	<i>Latitude North</i>	<i>Latitude East</i>
56°29'30.8"	03°13'28.4"	56°34'22.1"	03°10'44.9"
56°29'32.1"	03°14'05.7"	56°33'50.9"	03°10'24.1"
56°29'59.1"	03°14'17.5"	56°33'19.3"	03°10'25.5"
56°30'29.1"	03°14'20.7"	56°32'50.2"	03°10'21.9"
56°31'03.5"	03°14'41.0"	56°32'17.0"	03°10'34.6"
56°31'32.6"	03°14'58.5"	56°31'57.5"	03°10'58.9"
56°31'52.1"	03°15'13.4"	56°31'39.1"	03°11'22.8"
56°32'24.5"	03°15'28.1"	56°31'20.3"	03°11'48.7"
56°32'57.6"	03°15'39.0"	56°30'57.5"	03°12'16.1"
56°33'31.3"	03°15'40.5"	56°30'41.2"	03°12'35.6"
56°34'05.4"	03°15'25.5"	56°30'20.1"	03°12'56.4"
56°34'27.8"	03°14'59.6"	56°29'58.5"	03°13'09.4"
56°34'44.1"	03°14'14.8"	56°29'40.6"	03°13'17.5"
56°34'53.2"	03°13'17.2"	56°29'31.5"	03°13'27.7"
56°34'57.4"	03°12'16.5"	56°29'30.8"	03°13'28.4"
56°34'46.6"	03°11'24.9"		

**ELDFISK FIELD**

<i>Latitude North</i>	<i>Latitude East</i>	<i>Latitude North</i>	<i>Latitude East</i>
56°21'09.8"	03°16'44.2"	56°25'22.2"	03°11'50.1"
56°21'23.7"	03°17'14.6"	56°24'56.8"	03°12'05.4"
56°21'51.3"	03°17'28.8"	56°24'34.0"	03°12'25.8"

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<i>Latitude North</i>	<i>Latitude East</i>	<i>Latitude North</i>	<i>Latitude East</i>
56°22'19.8"	03°17'11.3"	56°24'07.6"	03°12'54.4"
56°22'42.6"	03°16'45.7"	56°23'36.2"	03°13'08.1"
56°23'09.8"	03°16'15.6"	56°23'13.1"	03°13'06.2"
56°23'33.7"	03°15'48.3"	56°22'49.1"	03°13'22.3"
56°24'03.2"	03°15'34.9"	56°22'23.9"	03°13'44.9"
56°24'37.2"	03°15'37.2"	56°22'00.1"	03°14'13.6"
56°25'07.6"	03°15'19.8"	56°21'38.9"	03°14'41.3"
56°25'31.5"	03°14'42.6"	56°21'19.0"	03°15'21.0"
56°25'43.2"	03°13'56.4"	56°21'10.9"	03°15'58.7"
56°25'59.8"	03°13'06.0"	56°21'07.3"	03°16'26.4"
56°26'10.4"	03°12'17.4"	56°21'09.4"	03°16'42.1"
56°26'07.7"	03°11'39.9"	56°21'09.8"	03°16'44.2"
56°25'43.9"	03°11'33.8"		

#### **TOR FIELD**

<i>Latitude North</i>	<i>Latitude East</i>	<i>Latitude North</i>	<i>Latitude East</i>
56°37'32.3"	03°18'32.9"	56°39'21.0"	03°20'28.4"
56°37'41.3"	03°19'22.2"	56°39'26.6"	03°19'40.4"
56°37'47.1"	03°20'01.1"	56°39'18.9"	03°18'38.3"
56°37'58.6"	03°20'26.0"	56°39'00.1"	03°17'48.8"
56°38'14.5"	03°21'03.0"	56°38'48.6"	03°17'13.7"
56°38'07.4"	03°21'56.5"	56°38'16.9"	03°16'57.6"
56°38'23.1"	03°22'25.3"	56°37'49.3"	03°17'19.8"
56°38'32.6"	03°22'56.8"	56°37'47.9"	03°18'00.6"
56°38'48.8"	03°22'53.6"	56°37'32.2"	03°18'30.5"
56°38'52.3"	03°21'52.8"	56°37'32.3"	03°18'32.9"
56°38'51.9"	03°21'05.3"		

#### **WEST EKOFISK FIELD**

<i>Latitude North</i>	<i>Latitude East</i>	<i>Latitude North</i>	<i>Latitude East</i>
56°32'42.3"	03°04'37.6"	56°34'26.1"	03°04'06.6"
56°32'46.3"	03°05'18.0"	56°34'12.2"	03°03'31.2"
56°32'56.8"	03°05'47.7"	56°33'50.0"	03°03'11.2"
56°33'07.3"	03°06'11.3"	56°33'27.0"	03°03'04.6"
56°33'18.3"	03°06'37.7"	56°33'03.8"	03°03'22.8"
56°33'28.2"	03°06'58.2"	56°32'52.2"	03°03'48.6"
56°33'34.6"	03°06'57.2"	56°32'45.2"	03°04'07.6"

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<i>Latitude North</i>	<i>Latitude East</i>	<i>Latitude North</i>	<i>Latitude East</i>
56°33'48.0"	03°06'33.4"	56°32'42.7"	03°04'22.2"
56°34'01.9"	03°06'16.4"	56°32'41.7"	03°04'36.1"
56°34'20.9"	03°05'44.1"	56°32'42.3"	03°04'37.6"
56°34'30.6"	03°04'53.7"		

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### **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order specifies parts of the continental shelf under the North Sea subject to Norwegian jurisdiction, known as the Albuskjell, Cod, Edda, Ekofisk, Eldfisk, Tor and West Ekofisk fields respectively as foreign fields for the purposes of the Oil Taxation Act 1983. Specification, as a foreign field for the purpose of the Act has two potential effects. First, a foreign field so specified becomes a “user field” for the purposes of section 9 of the Act. A “tariff receipts allowance” is then available to participants in a United Kingdom field who are chargeable to petroleum revenue tax in respect of tariffs received by them for the use of field assets by licensees in the user field. Secondly the licensees in a foreign field specified for the purposes of the Act are, by virtue of section 12, themselves brought within the charge to petroleum revenue tax in respect of consideration received by them which is attributable to the use by participants in United Kingdom fields of the foreign field assets.