
STATUTORY INSTRUMENTS

2018 No. 79

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

PART 3

Amendments to taxation legislation consequential upon the transfer of certain functions under the Petroleum Act 1998 to the Scottish Ministers

Oil Taxation Act 1975

8. In section 12(1) (interpretation of Part 1) of the Oil Taxation Act 1975, in the definition of “licensee”⁽¹⁾, in paragraph (b), before sub-paragraph (i) insert—

“(ai) the Scottish Ministers, where the rights relate to oil in the Scottish onshore area, as defined in section 8A of the Petroleum Act 1998,”.

⁽¹⁾ 1975 c.22; definition of “licensee” as further amended by Wales Act 2017 (c.4), Schedule 6, Part 1, paragraph 19.