HMRC - OT00500 - Map Of New And Old Legislative References Following 2009 And 2010 Consolidation Acts

In 2009 and 2010 there were three consolidation acts. These acts bring together earlier legislation from ICTA88 and various Finance Acts. This manual now refers to the current legislation. The table below provides a cross reference between the manual page, the old legislation and the new legislation. Wherever possible we have left in a reference to the old legislation for the main parts of Oil Taxation. We have also left the old statutory references among the ‘keywords’ to assist with a manual search.

The consolidation acts are:

Corporation Tax Act 2009 (CTA09),

Corporation Tax Act 2010 (CTA10),

Taxation (International and Other Provisions) Act 2010 (TIOPA10).

The table is not intended to be a complete map of the changes but should be sufficient to guide you to the right part of the consolidation act covering oil and gas related legislation.

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