(b.1)" were read as a reference to "paragraph (a) or (b)", and

(iii) the reference in "a production royalty" in paragraph 82(1)(e) were read as a reference to "a production royalty in respect of production of petroleum or gas of the corporation";

(b) the amount that would be the production revenue included in the income for the year of the corporation by virtue of the corporation being a member of a partnership that may reasonably be attributed to the period in the year commencing after the later of May 31, 1982 and the date the corporation first became a member of the partnership, if

(i) subsection 82(1) were read without reference to paragraph (b.1) thereof,

(ii) the reference in paragraph 82(1)(c) to "paragraph (a), (b) or (b.1)" were read as a reference to "paragraph (a) or (b)", and

(iii) the reference to "a production royalty" in paragraph 82(1)(e) were read as a reference to "a production royalty in respect of production of petroleum or gas of the partnership"; or

(c) the amount that would be the production revenue included in the income for the year of the corporation by virtue of the corporation being a beneficiary of a trust that may reasonably be attributed to the period in the year commencing after the later of May 31, 1982 and the date the corporation first became a beneficiary of the trust, if

(i) subsection 82(1) were read without reference to paragraph (b.1) thereof,

(ii) the reference in paragraph 82(1)(c) to "paragraph (a), (b) or (b.1)" were read as a reference to "paragraph (a) or (b)", and

(iii) the reference to "a production royalty" in paragraph 82(1)(e) were read as a reference to "a production royalty in respect of production of petroleum or gas of the trust".

(n) la mention, dans l'alinéa 82(1)(c), de l'alinéa a), b) ou b.1)» était interprétée comme la mention de l'alinéa a) ou b);

(iii) la mention de «redevance de production» à l'alinéa 82(1)(e) était interprétée comme la mention d'une «redevance de production sur la production de pétrole ou de gaz de la société de personnes»;

c) soit le montant qui constituerait le revenu de production, inclus dans le revenu de la corporation pour l'année à titre de bénéficiaire d'une fiducie, qui peut raisonnablement être attribué à la période de l'année qui commence à la plus tardive des dates suivantes : le 31 mai 1982 ou la date à laquelle la corporation est devenue bénéficiaire de la fiducie pour la première fois si, à la fois

(i) le paragraphe 82(1) était interprété sans la mention de son alinéa b.1),

(ii) la mention à l'alinéa 82(1)(c) de l'alinéa a), b) ou b.1)» était interprétée comme la mention de l'alinéa a) ou b);

(iii) la mention de «redevance de production» à l'alinéa 82(1)(e) était interprétée comme la mention d'une «redevance de production sur la production de pétrole ou de gaz de la fiducie».