

Changes to legislation: There are currently no known outstanding effects for the Oil Taxation Act 1975,
Cross Heading: Assessment of claimant in connection with claim. (See end of Document for details)

SCHEDULES

SCHEDULE 2

MANAGEMENT AND COLLECTION OF PETROLEUM REVENUE TAX

Modifications etc. (not altering text)

- C1** See Oil Taxation Act 1983 (c. 56), **Sch. 4 para. 14** for application of Sch. 2 to tax chargeable only by virtue of the provisions of s. 12 and Sch. 4 of that Act

^{F1}Assessment of claimant in connection with claim

Textual Amendments

- F1** Sch. 2 paras. 13A-13F and cross-headings inserted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 28(2), **Sch. 12 para. 10**

- 13E (1) This paragraph applies where—
- (a) a claim is made under paragraph 13A,
 - (b) the grounds for giving effect to the claim also provide grounds for making an assessment or determination under paragraph 10 or 12, or an amendment of such an assessment or determination, on the participator in respect of any accounting period, and
 - (c) such an assessment, determination or amendment could be made but for the expiry of a time limit in paragraph 10(1A), 12(1A), 12A or 12B.
- (2) Where this paragraph applies—
- (a) the time limit does not apply, and
 - (b) the assessment, determination or amendment is not out of time if it is made before the final determination of the claim.
- (3) A claim is not finally determined until it, or the amount to which it relates, can no longer be varied (whether on appeal or otherwise).]

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