

Changes to legislation: There are currently no known outstanding effects for the Oil Taxation Act 1975, Cross Heading: HMRC offer review. (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}HMRC offer review

Textual Amendments

- F1** Sch. 2 paras. 14A-14I and cross-headings inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 75](#)

- 14C (1) Sub-paragraphs (2) to (5) apply if HMRC notify the participator of an offer to review the matter in question.
- (2) When HMRC notify the participator of the offer, HMRC must also notify the participator of HMRC's view of the matter in question.
- (3) If, within the acceptance period, the participator notifies HMRC of acceptance of the offer, HMRC must review the matter in question in accordance with paragraph 14E.
- (4) If the participator does not give HMRC such a notification within the acceptance period, HMRC's view of the matter in question is to be treated as if it were contained in an agreement in writing under paragraph 14(9) for the settlement of that matter.
- (5) Sub-paragraph (4) does not apply to the matter in question if, or to the extent that, the participator notifies the appeal to the tribunal under paragraph 14H.
- (6) HMRC may not notify the participator of an offer to review the matter in question (and, accordingly, HMRC shall not be required to conduct a review) if—
- HMRC have already given a notification under this paragraph in relation to the matter in question,
 - the participator has given a notification under paragraph 14B in relation to the matter in question, or
 - the participator has notified the appeal to the tribunal under paragraph 14D.
- (7) In this paragraph “acceptance period” means the period of 30 days beginning with the date of the document by which HMRC notify the participator of the offer to review the matter in question.]

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- C1** Sch. 2 paras. 14A-14I applied (with modifications) by Oil Taxation (Gas Banking Scheme) Regulations 1982 (S.I. 1982/92), **reg. 7(5)** (as inserted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 2 para. 8(4)**)
- C2** Sch. 2 paras. 14A-14I applied (with modifications) by Finance Act 1994 (c. 9), **Sch. 22 para. 8(9)** (as inserted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 1 para. 213(5)**)
- C3** Sch. 2 paras. 14A-14I applied (with modifications) by Finance Act 1994 (c. 9), Sch. 22 para. 4(5) (as substituted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 1 para. 211(5)**)
- C4** Sch. 2 paras. 14A-14I applied (with modifications) by Finance Act 1993 (c. 34), **Sch. 20A para. 11(3)** (as inserted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 1 para. 194(3)**)
- C5** Sch. 2 paras. 14A-14I applied (with modifications) by Finance Act 1987 (c. 16), **Sch. 12 para. 3(2)(d)** (as substituted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 1 para. 130(5)**)
- C6** Sch. 2 paras. 14A-14I applied (with modifications) by Finance Act 1987 (c. 16), **s. 66(8)** (as substituted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 1 para. 129(4)**)
- C7** Sch. 2 paras. 14A-14I applied (with modifications) by Finance Act 1984 (c. 43), **s. 115(6A)** (as inserted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 1 para. 104(3)**)
- C8** Sch. 2 paras. 14A-14I applied (with modifications) by Finance Act 1982 (c. 39), **Sch. 19 para. 7(2)** (as amended (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 1 para. 102(3)(a)**)
- C9** Sch. 2 paras. 14A-14I applied (with modifications) by Finance Act 1982 (c. 39), **Sch. 18 para. 8(5)** (as amended (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 1 para. 101(5)(a)**)
- C10** Sch. 2 paras. 14A-14I applied (with modifications) by Finance Act 1980 (c. 48), **Sch. 17 para. 5(6)** (as inserted (1.4.2009) by S.I. 2009/56, art. 1(2), **Sch. 1 para. 95(5)**)

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