

*Changes to legislation:* There are currently no known outstanding effects for the Oil Taxation Act 1975, Cross Heading: Notifying appeal to tribunal after review offered but not accepted. (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

*<sup>F1</sup>Notifying appeal to tribunal after review offered but not accepted*

##### 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**

- 14H (1) This paragraph applies if—
- (a) HMRC have offered to review the matter in question (see paragraph 14C), and
  - (b) the participator has not accepted the offer.
- (2) The participator may notify the appeal to the tribunal within the acceptance period.
- (3) But if the acceptance period has ended, the participator may notify the appeal to the tribunal only if the tribunal gives permission.
- (4) If the participator notifies the appeal to the tribunal, the tribunal is to determine the matter in question.
- (5) In this paragraph “acceptance period” has the same meaning as in paragraph 14C.]

##### Modifications etc. (not altering text)

- 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)**)

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- 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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