

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

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**

- 14B (1) Sub-paragraphs (2) and (3) apply if the participator notifies HMRC that the participator requires HMRC to review the matter in question.
- (2) HMRC must, within the relevant period, notify the participator of HMRC's view of the matter in question.
- (3) HMRC must review the matter in question in accordance with paragraph 14E.
- (4) The participator may not notify HMRC that the participator requires HMRC to review the matter in question and HMRC shall not be required to conduct a review if—
- (a) the participator has already given a notification under this paragraph in relation to the matter in question,
 - (b) HMRC have given a notification under paragraph 14C in relation to the matter in question, or
 - (c) the participator has notified the appeal to the tribunal under paragraph 14D.
- (5) In this paragraph “relevant period” means—
- (a) the period of 30 days beginning with the day on which HMRC receive the notification from the participator, or
 - (b) such longer period as is reasonable.]

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)**)

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- 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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