

Changes to legislation: There are currently no known outstanding effects for the Oil Taxation Act 1975, Paragraph 13C. (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}Making a 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**

- 13C (1) A claim under paragraph 13A may not be made more than 4 years after the end of the relevant chargeable period.
- (2) In relation to a claim made in reliance on paragraph 13A(1)(a), the relevant chargeable period is—
- (a) where the amount paid, or liable to be paid, is excessive by reason of a mistake in a return or returns under paragraph 2 or 5, the chargeable period to which the return (or, if more than one, the first return) relates, and
 - (b) otherwise, the chargeable period in respect of which the amount was paid.
- (3) In relation to a claim made in reliance on paragraph 13A(1)(b), the relevant chargeable period is [^{F2}—
- (a) where the amount liable to be paid is excessive by reason of a mistake in a return or returns under paragraph 2 or 5, the chargeable period to which the return (or, if more than one, the first return) relates, and
 - (b) otherwise,] the chargeable period to which the assessment relates.
- (4) A claim under paragraph 13A must be in such form as the HMRC may prescribe.]

Textual Amendments

- F2** Words in Sch. 2 para. 13C(3) inserted (with effect in accordance with s. 232(4) of the amending Act) by Finance Act 2013 (c. 29), s. 232(2)

Changes to legislation:

There are currently no known outstanding effects for the Oil Taxation Act 1975, Paragraph 13C.