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*Changes to legislation:* There are currently no known outstanding effects for the Oil Taxation Act 1975, Paragraph 13D. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### MANAGEMENT AND COLLECTION OF PETROLEUM REVENUE TAX

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**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>Decision on claim*

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**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**

- 13D HMRC must—
- (a) make a decision on the claim, and
  - (b) by notice inform the participator of their decision.]

**Changes to legislation:**

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