

Changes to legislation: There are currently no known outstanding effects for the Oil Taxation Act 1975, Paragraph 14E. (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 Nature of review etc

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](#)

- 14E (1) This paragraph applies if HMRC are required by paragraph 14B or 14C to review the matter in question.
- (2) The nature and extent of the review are to be such as appear appropriate to HMRC in the circumstances.
- (3) For the purpose of sub-paragraph (2), HMRC must, in particular, have regard to steps taken before the beginning of the review—
- by HMRC in deciding the matter in question, and
 - by any person in seeking to resolve disagreement about the matter in question.
- (4) The review must take account of any representations made by the participator at a stage which gives HMRC a reasonable opportunity to consider them.
- (5) The review may conclude that HMRC’s view of the matter in question is to be—
- upheld,
 - varied, or
 - cancelled.
- (6) HMRC must notify the participator of the conclusions of the review and their reasoning within—
- the period of 45 days beginning with the relevant day, or
 - such other period as may be agreed.
- (7) In sub-paragraph (6) “relevant day” means—
- in a case where the participator required the review, the day when HMRC notified the participator of HMRC’s view of the matter in question,

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- (b) in a case where HMRC offered the review, the day when HMRC received notification of the participator's acceptance of the offer.
- (8) Where HMRC are required to undertake a review but do not give notice of the conclusions within the time period specified in sub-paragraph (6), the review is to be treated as having concluded that HMRC's view of the matter in question (see paragraphs 14B(2) and 14C(2)) is upheld.
- (9) If sub-paragraph (8) applies, HMRC must notify the participator of the conclusion which the review is treated as having reached.]

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)**)
- 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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