

Changes to legislation: There are currently no known outstanding effects for the Oil Taxation Act 1975, Paragraph 14I. (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 Interpretation of paragraphs 14A to 14H

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](#)

- 14I (1) In paragraphs 14A to 14H—
- (a) “matter in question” means the matter to which an appeal relates;
 - (b) a reference to a notification is a reference to a notification in writing.
- (2) In paragraphs 14A to 14H, a reference to the participator includes a person acting on behalf of the participator except in relation to—
- (a) notification of HMRC’s view under paragraph 14B(2);
 - (b) notification by HMRC of an offer of review (and of their view of the matter) under paragraph 14C;
 - (c) notification of the conclusions of a review under paragraph 14E(6); and
 - (d) notification of the conclusions of a review under paragraph 14E(9).
- (3) But if a notification falling within sub-paragraph (2) is given to the participator, a copy of the notification may also be given to a person acting on behalf of the participator.]

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\(3\)](#))

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- 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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