

*Changes to legislation: There are currently no known outstanding effects for the Oil Taxation Act 1975, Paragraph 4. (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

##### *Appointment of responsible person for each oil field*

- 4 (1) For each oil field a body corporate or partnership shall be appointed in accordance with this paragraph as the responsible person for that field to perform, in relation to the field, any functions conferred on it as such by this Part of this Act; and the body or partnership which for the time being holds that appointment is in this Part of this Act referred to as “the responsible person”.
- (2) No body corporate shall be eligible for appointment as the responsible person for [F1a taxable field] unless it is resident in the United Kingdom, and no partnership shall be so eligible unless all its members are resident there.
- (3) The participators in [F1a taxable field] shall, by notice in writing to the Board within the initial period, nominate a body corporate or a partnership for appointment as the responsible person for that oil field and, if the Board approve the nomination, the Board shall appoint that body or partnership as the responsible person and give it notice that it has been so appointed.
- (4) If—
- (a) the participators have made no nomination within the initial period; or
  - (b) the Board do not appoint the body or partnership nominated under subparagraph (3) above,
- the Board shall appoint one of the participators in [F1the taxable field] as the responsible person for the field and shall give notice to that participator that he has been so appointed.
- (5) For the purposes of the preceding provisions of this paragraph, the initial period is the period of thirty days beginning with the latest date on which notice of determination of [F1the taxable field] is given to any of the participators under paragraph 4 of Schedule 1 to this Act.
- (6) The Board may at any time, on the application of all the participators in [F1a taxable field], appoint a body corporate or partnership nominated by the participators as the responsible person for that field in place of the body corporate or partnership which is the responsible person at that time, and shall give the body or partnership so appointed notice that it has been so appointed.

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- (7) The Board may, by notice in writing to the body corporate or partnership which is for the time being the responsible person for [F1a taxable field], revoke the appointment of that body or partnership as the responsible person for that field; and where they do so the Board shall appoint one of the participators in [F1the taxable field] as the responsible person for that field and shall give notice to the participator that he has been so appointed.
- (8) In this paragraph “participator”, in relation to [F1a taxable field], means a person who is a licensee in respect of any licensed area wholly or partly included in the field.

**Textual Amendments**

**F1** Words in Sch. 2 para. 4 substituted (27.7.1993) by [1993 c.34 s. 187\(1\)](#)

**Modifications etc. (not altering text)**

**C1** See [Oil Taxation Act 1983 \(c. 56\)](#), [Sch. 4 para. 13](#) in relation to a foreign field

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