



# Petroleum Revenue Tax Act 1980

## 1980 CHAPTER 1

An Act to make new provision in respect of petroleum revenue tax so as to require payments on account of tax to be made in advance of the making of an assessment, to bring forward the date from which interest is payable on unpaid and overpaid tax and to provide for altering the rate at which such interest is payable. [31st January 1980]

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### **Editorial Information**

- X1** General amendments to Tax Acts, Income Tax Acts, and/or Corporation Tax Acts made by legislation after 1.2.1991 are noted against [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#) but not against each Act

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### **Commencement Information**

- II** Act wholly in force at Royal Assent; some provisions have effect on certain dates see [s. 3\(3\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Petroleum Revenue Tax Act 1980, Introductory Text.