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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 19

#### SUPPLEMENTARY PROVISIONS RELATING TO APRT

##### PART I

##### COLLECTION OF TAX

###### *Payment of tax*

- 2 (1) Subject to sub-paragraph (2) below, if for any chargeable period for an oil field ending on or after 30th June 1983—
- (a) an amount of APRT is shown to be payable by the participator in the statement delivered by him in accordance with paragraph 1 above in respect of that period and that field; or
  - (b) an amount is payable by the participator on account of petroleum revenue tax in accordance with section 1 of the <sup>M1</sup>Petroleum Revenue Tax Act 1980 in respect of that period and that field; or
  - (c) both such amounts are so payable by the participator,
- then the participator shall pay to the Board six monthly instalments commencing in the second month of the next chargeable period each equal to one-eighth of the amount referred to in paragraph (a) or paragraph (b) above or, where paragraph (c) applies, of the aggregate of those amounts.
- (2) With respect to [<sup>F1</sup>any chargeable period ending on or after 31st December 1984] sub-paragraph (1) above shall have effect as if—
- (a) for paragraphs (a) to (c) there were substituted the words “an amount of tax is shown to be payable in the statement delivered in respect of that period in accordance with section 1(1)(a) of the Petroleum Revenue Tax Act 1980”; and
  - (b) for the words from “the amount referred to in paragraph (a)” onwards there shall be substituted the words “that amount”.
- (3) Instalments paid in accordance with sub-paragraph (1) above shall be regarded as being paid in respect of the next chargeable period referred to in that sub-paragraph.
- (4) The aggregate amount paid by a participator in accordance with sub-paragraph (1) above in respect of a chargeable period for an oil field—
- (a) to the extent that it is equal to or less than his liability, if any, to pay an amount of APRT under paragraph 1 above in respect of that oil field for that chargeable period shall be deemed to be an amount of APRT paid by him in respect of that field for that period; and
  - (b) to the extent that it exceeds any such liability of his to pay an amount of APRT and is equal to or less than his liability, if any, to pay an amount

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in respect of that field for that period in accordance with paragraph (b) of subsection (1) of section 1 of the <sup>M2</sup>Petroleum Revenue Tax Act 1980 (payments on account of petroleum revenue tax), shall be deemed to be an amount paid by him under that paragraph.

[<sup>F2</sup>(4A) In sub-paragraph (1) the reference to any chargeable period for an oil field ending on or after 30th June 1983 does not include a chargeable period ending on 31st December 2015.]

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**Textual Amendments**

- F1** Words substituted by [Finance Act 1983 \(c. 28\), s. 35](#) and Sch. 7 para. 2
- F2** [Sch. 19 para. 2\(4A\)](#) inserted (with effect in accordance with s. 140(4) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 140\(3\)](#)
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**Marginal Citations**

- M1** 1980 c. 1.
- M2** 1980 c. 1.

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