

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Paragraph 3. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 19

#### SUPPLEMENTARY PROVISIONS RELATING TO APRT

##### PART I

##### COLLECTION OF TAX

##### *Payment of tax*

- 3 (1) [<sup>F1</sup>Subject to paragraph (1A) below] If in any month [<sup>F2</sup>(the relevant month)] a participator in an oil field—
- (a) has not delivered (otherwise than to the [<sup>F3</sup>OGA] ) any of the oil which has been one from the field and disposed of by him at any time in or before that month; and
  - (b) has not relevantly appropriated any of the oil which has been so won by him at any such time,
- he shall be entitled to withhold the instalment due, under paragraph 2 above, for that field in the following month.
- [<sup>F4</sup>(1A) Sub-paragraph (1) above does not apply if the relevant month is a month in which any consideration (whether in the nature of income or capital) is received or receivable by the participator in respect of any such matter as is mentioned in paragraph (a) or (b) of section 6(2) of the <sup>M1</sup>Oil Taxation Act 1983 (chargeable tariff receipts).]
- (2) An instalment shall not be withheld by virtue of the conditions in sub-paragraph (1) above being fulfilled in any month unless a notice to that effect, in such form as the Board may prescribe, is given to the Board before the end of the following month and—
- (a) where the Board are not satisfied with any such notice, the powers conferred by paragraph 7 of Schedule 2 to the principal Act (production of accounts etc.) shall be exercisable as if the notice were a return under paragraph 2 of that Schedule; and
  - (b) paragraph 8 of that Schedule (penalties) shall apply to an incorrect notice as it applies to an incorrect return under paragraph 2.

##### Textual Amendments

- F1** Words in Sch. 19 para. 3(1) inserted (27.7.1999 with effect as mentioned in s. 99(2) of the amending Act) by 1999 c. 16, s. 99(1)(a)
- F2** Words in Sch. 19 para. 3(1) inserted (27.7.1999 with effect as mentioned in s. 99(2) of the amending Act) by 1999 c. 16, s. 99(1)(a)
- F3** Word in Sch. 19 para. 3(1)(a) substituted (1.10.2016) by The Petroleum (Transfer of Functions) Regulations 2016 (S.I. 2016/898), regs. 1(2), 6(3)

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**F4** Sch. 19 para. 3(1A) inserted (27.7.1999 with effect as mentioned in [s. 99\(2\)](#) of the amending Act) by [1999 c. 16, s. 99\(1\)\(b\)](#)

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**Marginal Citations**

**M1** [1983 c.56.](#)

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