



Finance Act 1991

1991 CHAPTER 31

PART III

OIL TAXATION

Penalties

109 PRT: proceedings for penalties.

- (1) In Schedule 2 to the principal Act (management and collection of petroleum revenue tax) the Table in paragraph 1(1) shall be amended as follows.
- (2) The following shall be substituted for the entries relating to section 100 of the ^{M1}Taxes Management Act 1970—

“Section 100C(1)	For the words from “General” to the end substitute “Special Commissioners for any penalty”.
(2)	Before “Commissioners” insert “Special”.
(3)	Before “Commissioners” insert “Special”.
(4)	
(5)”. —	

- (3) The following shall be substituted for the entries relating to section 103 of the ^{M2}Taxes Management Act 1970—

“Section 103(1)	For the words from the beginning to “court—” substitute “Where the amount of a penalty is to be ascertained by reference to tax payable by a person for any period, proceedings for the penalty
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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, Section 109. (See end of Document for details)

- (4) may be commenced before the Special Commissioners—”.
- For the words from the beginning to “court,” substitute “Proceedings for a penalty to which subsection (1) above does not apply may be commenced before the Special Commissioners”.”

Marginal Citations

M1 1970 c. 9.

M2 1970 c. 9.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Section 109.