

SCHEDULES

SCHEDULE 2

ADMINISTRATION AND COLLECTION OF WINDFALL TAX

Payment of windfall tax

- 3 (1) The amount of windfall tax with which a chargeable company is charged shall be paid by that company in two instalments as follows—
- (a) one half of the amount charged shall be paid on or before 1st December 1997; and
 - (b) the rest shall be paid on or before 1st December 1998.
- (2) The Board, if requested to do so, shall give a receipt for any windfall tax paid.
- (3) The application by this Schedule of any enactment referring to the time at which an amount of tax becomes due and payable shall have effect, in relation to an amount of windfall tax, as if it referred to the time by which that amount is required to be paid under this paragraph.