



Finance Act 1999

1999 CHAPTER 16

PART IV

OIL TAXATION

99 PRT instalments.

- (1) In paragraph 3 of Schedule 19 to the ^{M1}Finance Act 1982 (months in which instalments may be withheld)—
- (a) in sub-paragraph (1), at the beginning there shall be inserted “Subject to sub-paragraph (1A) below,” and after “month” there shall be inserted “ (the relevant month) ”; and
 - (b) after that sub-paragraph there shall be inserted the following sub-paragraph—

“(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 ^{M2}Oil Taxation Act 1983 (chargeable tariff receipts).”
- (2) Subsection (1) above applies for the purpose of determining whether instalments are payable in respect of chargeable periods ending on or after 31st December 1999.

Marginal Citations

M1 1982 c.39.

M2 1983 c.56.

Changes to legislation:

Finance Act 1999, Section 99 is up to date with all changes known to be in force on or before 10 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s.
[123\(4\)139Sch. 20 Pt. 5\(6\) Note](#)