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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 13. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 12

#### RECOVERY OF OVERPAID TAX ETC

##### PART 2

#### PETROLEUM REVENUE TAX

##### *Consequential amendments*

- 13 In FA 2009—
- (a) in Schedule 51 (time limits for assessments, claims etc), omit paragraph 18(2), and
  - (b) in Schedule 52 (recovery of overpaid tax etc), omit paragraph 11.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 13.