

## SCHEDULES

### SCHEDULE 2

#### MANAGEMENT AND COLLECTION OF PETROLEUM REVENUE TAX

##### *Payment of tax*

- 13 Subject to paragraph 14 below, the tax charged in an assessment made on a participator for any chargeable period shall be payable by him four months after the end of that chargeable period or, if later, thirty days after the date of issue of the notice of assessment; but no tax shall be payable by virtue of this paragraph before 30th April 1976.