



Petroleum Revenue Tax Act 1980

1980 CHAPTER 1

3 Short title, construction and commencement. **U.K.**

- (1) This Act may be cited as the Petroleum Revenue Tax Act 1980.
- (2) This Act shall be construed as one with Part I of the ^{M1}Oil Taxation Act 1975.
- (3) Section 1 above has effect in relation to chargeable periods ending on or after 31st December 1979, section 2(1) and (2) above have effect in relation to tax charged for any such period and section 2(3) above has effect from 1st January 1980.

Marginal Citations

M1 1975 c. 22.

Changes to legislation:

There are currently no known outstanding effects for the Petroleum Revenue Tax Act 1980, Section 3.