

SCHEDULES

SCHEDULE 16

SUPPLEMENTARY PETROLEUM DUTY

Management

- 1 The duty shall be under the care and management of the Board.
- 2 (1) The provisions of the Taxes Management Act 1970 which are applied in relation to petroleum revenue tax by paragraph 1 of Schedule 2 to the principal Act shall apply also in relation to the duty.
(2) Those provisions shall apply with the same modifications as are specified in the said paragraph 1, taking references to Part I of the principal Act as including references to Part VIII of this Act.