
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Cross Heading: Returns and information. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 16

SUPPLEMENTARY PETROLEUM DUTY

Textual Amendments

- F1** Sch. 16 repealed by Finance Act 1982 (c. 39), s. 157(6), Sch. 22 Pt. IX for chargeable periods ending after 31 December 1982.

Returns and information

- 3 The particulars contained in returns made under paragraph 2 or 5 of Schedule 2 to the principal Act (returns by participators and by the responsible person for an oil field) shall be treated as furnished, and the powers conferred on the Board by paragraph 7 of that Schedule (production of accounts etc.) shall be exercisable, for the purposes of the duty as well as for the purposes of petroleum revenue tax, and accordingly references to that tax in paragraphs 3(2) and 8(1) and (2) of that Schedule (penalties) shall include references to the duty.]

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Cross Heading:
Returns and information.