

# Finance Act 1981

### **1981 CHAPTER 35**

### [F1PART VIII

#### SUPPLEMENTARY PETROLEUM DUTY

### [F1128 Supplementary Provisions.

- (1) Schedule 16 to this Act shall have effect with respect to the management and collection of duty.
- (2) In section 1(1) of the Provisional Collection of Taxes Act 1968 after the words "petroleum revenue tax" there shall be inserted the words "supplementary petroleum duty".
- (3) This Part of this Act shall be included in the Oil Taxation Acts for the purposes of section 108 of the Finance Act 1980 (gas banking schemes).]

#### **Textual Amendments**

F1 Part VIII (ss. 122–128) repealed by Finance Act 1982 (c. 39), s. 157(6), Sch. 22 Pt. IX for chargeable periods ending after 31 December 1982.

### **Modifications etc. (not altering text)**

C1 See Part II, post.

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1981, Section 128.