
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Paragraph 1. (See end of Document for details)

SCHEDULES

SCHEDULE 19

SUPPLEMENTARY PROVISIONS RELATING TO APRT

PART I

COLLECTION OF TAX

Payment of tax

- 1 (1) APRT which a participator is liable to pay in respect of any chargeable period for an oilfield shall be due on the date on which the return for that period and that field is made by the participator in accordance with paragraph 2 of Schedule 2 to the principal Act or, if a return is not so made, on the last day of the second month following that period ; and APRT which is due shall be payable without the making of an assessment.
- (2) Subject to sub-paragraph (3) below, every participator in an oil field shall, at the time when he delivers to the Board the return for a chargeable period required by paragraph 2 of Schedule 2 to the principal Act—
- (a) deliver to the Board a statement showing whether any, and if so what, amount of APRT is payable by him for that chargeable period in respect of the field; and
 - (b) subject to the following provisions of this Schedule, pay to the Board the amount of APRT, if any, shown in the statement.
- (3) In relation to any oil field, sub-paragraph (2) above does not apply with respect to any chargeable period after the last of the . . . ^{F1}chargeable periods referred to in section 139(1)(b) of this Act.
- (4) The statement under sub-paragraph (2)(a) above shall in such form as the Board may prescribe.
- (5) Paragraphs 3, 8 and 9 of Schedule 2 to the principal Act shall apply in relation to statements required to be made under this paragraph as they apply in relation to returns required to be made under paragraph 2 of that Schedule.

Textual Amendments

F1 Word repealed by [Finance Act 1983 \(c. 28\)](#), [ss. 35\(3\)\(c\)](#), 48(5), Schs. 7 para. 1 and Sch. 10 Part III

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