

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1982, Paragraph 6. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 19

#### SUPPLEMENTARY PROVISIONS RELATING TO APRT

##### PART I

##### COLLECTION OF TAX

###### *Assessments and appeals*

- 6 (1) Where it appears to the Board that any gross profit charged to tax on a participator for any chargeable period in respect of an oil field by an assessment under paragraph 5 above ought to have been larger or smaller or that no gross profit accrued to the participator from that oil field during that chargeable period, they may make such amendments to the assessment or withdraw the assessment, as the case may require.
- (2) Where the Board amend an assessment under sub-paragraph (1) above they shall give notice to the participator of the amendment ; and sub-paragraphs (2) to (4) of paragraph 5 above shall apply in relation to a notice of assessment under paragraph 5.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1982, Paragraph 6.