

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 19

SUPPLEMENTARY PROVISIONS RELATING TO APRT

PART I

COLLECTION OF TAX

Assessments and appeals

- 7 (1) A participator may appeal ^{F1}... against an assessment or amendment of an assessment under paragraph 5 or paragraph 6 above by notice of appeal in writing to the Board given within thirty days of the date of issue of the notice of the assessment or amendment of assessment.
- (2) Sub-paragraphs (2) to (11) of paragraph 14 of [^{F2}and paragraphs 14A to 14I of] Schedule 2 to the principal Act shall apply in relation to an appeal under this paragraph as they apply in relation to an appeal under sub-paragraph (1) of that paragraph except that—
- (a) for each reference in [^{F3}paragraph 14(3)] to tax there shall be substituted a reference to APRT;
 - (b) where in determining the gross profit accruing to a participator from a field in a chargeable period the aggregate of the amounts mentioned in paragraphs (a) to (c) of subsection (5) of section 2 of the principal Act falls to be increased under section 140 of this Act (whether as respects all oil or as respects a particular kind or kinds of oil), the difference mentioned in [^{F4}paragraph 14(3)(b)] (or as the case may be, the difference so far as relating to oil of the particular kind or kinds in question) shall be increased by multiplying it by the fraction mentioned in subsection (2) of section 140;
 - (c) for each reference in [^{F5}paragraph 14(10)] to an assessable profit there shall be substituted a reference to a gross profit; ^{F6}...
 - (d) any reference in [^{F7}paragraph 14(10)] to an allowable loss shall be omitted [^{F8}; and
 - (e) in the case of paragraphs 14A to 14I of Schedule 2, with such modifications as may be necessary]

Textual Amendments

F1 Words in Sch. 19 para. 7(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 102(2)**

F2 Words in Sch. 19 para. 7(2) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 102(3)(a)**

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- F3** Words in Sch. 19 para. 7(2)(a) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 102(3)(b)**
- F4** Words in Sch. 19 para. 7(2)(b) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 102(3)(c)**
- F5** Words in Sch. 19 para. 7(2)(c) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 102(3)(e)**
- F6** Word in Sch. 19 para. 7(2)(c) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 102(3)(d)**
- F7** Words in Sch. 19 para. 7(2)(d) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 102(3)(e)**
- F8** Sch. 19 para. 7(2)(e) and word inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 102(3)(f)**

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