
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Cross Heading: Payment of tax. (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F1 Word repealed by [Finance Act 1983 \(c. 28\)](#), [ss. 35\(3\)\(c\)](#), 48(5), Schs. 7 para. 1 and Sch. 10 Part III

- 2 (1) Subject to sub-paragraph (2) below, if for any chargeable period for an oil field ending on or after 30th June 1983—

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- (a) an amount of APRT is shown to be payable by the participator in the statement delivered by him in accordance with paragraph 1 above in respect of that period and that field; or
 - (b) an amount is payable by the participator on account of petroleum revenue tax in accordance with section 1 of the ^{M1}Petroleum Revenue Tax Act 1980 in respect of that period and that field; or
 - (c) both such amounts are so payable by the participator,
- then the participator shall pay to the Board six monthly instalments commencing in the second month of the next chargeable period each equal to one-eighth of the amount referred to in paragraph (a) or paragraph (b) above or, where paragraph (c) applies, of the aggregate of those amounts.
- (2) With respect to [^{F2}any chargeable period ending on or after 31st December 1984] sub-paragraph (1) above shall have effect as if—
- (a) for paragraphs (a) to (c) there were substituted the words “ an amount of tax is shown to be payable in the statement delivered in respect of that period in accordance with section 1(1)(a) of the Petroleum Revenue Tax Act 1980 ”; and
 - (b) for the words from “the amount referred to in paragraph (a)” onwards there shall be substituted the words “ that amount ”.
- (3) Instalments paid in accordance with sub-paragraph (1) above shall be regarded as being paid in respect of the next chargeable period referred to in that sub-paragraph.
- (4) The aggregate amount paid by a participator in accordance with sub-paragraph (1) above in respect of a chargeable period for an oil field—
- (a) to the extent that it is equal to or less than his liability, if any, to pay an amount of APRT under paragraph 1 above in respect of that oil field for that chargeable period shall be deemed to be an amount of APRT paid by him in respect of that field for that period; and
 - (b) to the extent that it exceeds any such liability of his to pay an amount of APRT and is equal to or less than his liability, if any, to pay an amount in respect of that field for that period in accordance with paragraph (b) of subsection (1) of section 1 of the ^{M2}Petroleum Revenue Tax Act 1980 (payments on account of petroleum revenue tax), shall be deemed to be an amount paid by him under that paragraph.

[^{F3}(4A) In sub-paragraph (1) the reference to any chargeable period for an oil field ending on or after 30th June 1983 does not include a chargeable period ending on 31st December 2015.]

Textual Amendments

F2 Words substituted by [Finance Act 1983 \(c. 28\), s. 35](#) and Sch. 7 para. 2

F3 [Sch. 19 para. 2\(4A\)](#) inserted (with effect in accordance with s. 140(4) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 140\(3\)](#)

Marginal Citations

M1 1980 c. 1.

M2 1980 c. 1.

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- 3 (1) [^{F4}Subject to paragraph (1A) below] If in any month [^{F5}(the relevant month)] a participator in an oil field—
- (a) has not delivered (otherwise than to the [^{F6}OGA]) any of the oil which has been one from the field and disposed of by him at any time in or before that month; and
 - (b) has not relevantly appropriated any of the oil which has been so won by him at any such time,
- he shall be entitled to withhold the instalment due, under paragraph 2 above, for that field in the following month.
- [^{F7}(1A) Sub-paragraph (1) above does not apply if the relevant month is a month in which any consideration (whether in the nature of income or capital) is received or receivable by the participator in respect of any such matter as is mentioned in paragraph (a) or (b) of section 6(2) of the ^{M3}Oil Taxation Act 1983 (chargeable tariff receipts).]
- (2) An instalment shall not be withheld by virtue of the conditions in sub-paragraph (1) above being fulfilled in any month unless a notice to that effect, in such form as the Board may prescribe, is given to the Board before the end of the following month and—
- (a) where the Board are not satisfied with any such notice, the powers conferred by paragraph 7 of Schedule 2 to the principal Act (production of accounts etc.) shall be exercisable as if the notice were a return under paragraph 2 of that Schedule; and
 - (b) paragraph 8 of that Schedule (penalties) shall apply to an incorrect notice as it applies to an incorrect return under paragraph 2.

Textual Amendments

- F4** Words in Sch. 19 para. 3(1) inserted (27.7.1999 with effect as mentioned in s. 99(2) of the amending Act) by 1999 c. 16, s. 99(1)(a)
- F5** Words in Sch. 19 para. 3(1) inserted (27.7.1999 with effect as mentioned in s. 99(2) of the amending Act) by 1999 c. 16, s. 99(1)(a)
- F6** Word in Sch. 19 para. 3(1)(a) substituted (1.10.2016) by The Petroleum (Transfer of Functions) Regulations 2016 (S.I. 2016/898), regs. 1(2), 6(3)
- F7** Sch. 19 para. 3(1A) inserted (27.7.1999 with effect as mentioned in s. 99(2) of the amending Act) by 1999 c. 16, s. 99(1)(b)

Marginal Citations

- M3** 1983 c.56.

- 4 Certificates of tax deposit issued by the Treasury under section 12 of the ^{M4}National Loans Act 1968 on terms published on or before 14 th May 1979 may be used for making payments of APRT and of instalments under paragraph 2 above ; and for that purpose those terms shall have effect with the necessary modifications and as if the tax in or towards the payment of which a certificate is used were due—
- (a) in the case of APRT payable under paragraph 1 above, two months after the end of the chargeable period to which it relates;
 - (b) in the case of an instalment payable under paragraph 2 above, at the end of the month in which the instalment is required to be paid.

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Marginal Citations

M4 [1968 c. 13](#).

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