

## SCHEDULES

### SCHEDULE 4

#### RECEIPTS ATTRIBUTABLE TO UNITED KINGDOM USE OF FOREIGN FIELD ASSETS

##### *Payment on account*

15 In its application to tax chargeable only as mentioned in paragraph 14(1) above, paragraph 2 of the Schedule to the Petroleum Revenue Tax Act 1980 shall have effect as if, in place of the sub-paragraph (2A) set out in section 10(6) of this Act, there were substituted the following sub-paragraph—

“(2A) The amount of any chargeable receipts, within the meaning of Schedule 4 to the Oil Taxation Act 1983, shall be taken from the particulars included in the return referred to in sub-paragraph (2) above, and any amount by which any of those receipts are to be treated as reduced under section 9 of that Act, as applied by paragraph 8(3) of that Schedule, shall be determined accordingly.”