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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Paragraph 5A. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 10

#### NOMINATION SCHEME FOR DISPOSALS AND APPROPRIATION

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**Modifications etc. (not altering text)**

- C1** For regulations supplementing and modifying Sch. 10 for certain cases see Part III (under “Petroleum Revenue Tax: nomination scheme for disposals and appropriations”)

*Content of nomination*

[<sup>F1</sup>5A (1) The requirements of this paragraph for a nomination in respect of a proposed transaction are—

- (a) the name of the participator or of the group of which the participator is a member;
- (b) the name of the person to whom the oil is to be sold, or the name of the group of which that person is a member;
- (c) the blend or grade of oil to be delivered;
- (d) the nominated price of the oil to be delivered;
- (e) the nominal volume of the oil;
- (f) the proposed delivery month;
- (g) the transaction base time; and
- (h) such other information as may be prescribed by the Board.

(2) In sub-paragraph (1) “group” has the meaning given by section 53 of the Companies Act 1989. ]

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**Textual Amendments**

- F1** Sch. 10 paras. 5A, 5B inserted (with effect in accordance with s. 150(14) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 150\(7\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1987, Paragraph 5A.