

SCHEDULES

SCHEDULE 5

TRANSITIONAL PROVISIONS AND SAVINGS

PART I

PUBLIC GAS SUPPLIERS' AUTHORISATIONS

Petroleum revenue tax and gas levy

- 11 Where any transfer is effected by paragraph 6 above, the transferee shall be treated—
- (a) for the purposes of section 10(1)(a) of the Oil Taxation Act 1975; and
 - (b) for the purposes of the Gas Levy Act 1981,
- as if it were the same person in law as the public gas supplier.