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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Cross Heading: Recovery against other group members. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### ADMINISTRATION AND COLLECTION OF WINDFALL TAX

##### *Recovery against other group members*

- 16 (1) Subject to sub-paragraph (3) below, where any amount of windfall tax with which a company is charged is not paid before the end of the period of six months beginning with the time by which it was required to be paid under paragraph 3 above (“the six month period”), any company falling within sub-paragraph (2) below may be assessed (in the name of the chargeable company) to all or any part of the unpaid windfall tax with which the chargeable company is charged.
- (2) A company falls within this sub-paragraph if it is one or other or both of the following, that is to say—
- (a) a member of the same group as the chargeable company at the end of the six month period; or
  - (b) a company which has been a member of the same group as the chargeable company at some time on or after 2nd July 1997 and before the end of the six month period.
- (3) A company shall not be assessed under sub-paragraph (1) above to any amount of windfall tax at any time more than two years after that company first became assessable to that amount under that sub-paragraph.
- (4) This Schedule shall have effect for the purposes of, and in relation to, an assessment under sub-paragraph (1) above as if the amount to which a company is assessable under this paragraph were an amount of windfall tax with which that company is charged.
- (5) Where, by virtue of this paragraph, any company (“the group member”) pays any amount of windfall tax with which another company (“the charged company”) is charged—
- (a) that payment shall discharge the liability of the charged company to pay that amount of windfall tax; but
  - (b) the group member shall be entitled to recover from the charged company the whole amount paid, together with any interest paid by the group member on that amount by virtue of paragraph 12 above.

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Heading: Recovery against other group members.