
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 12

RECOVERY OF OVERPAID TAX ETC

PART 2

PETROLEUM REVENUE TAX

Consequential amendments

- 12 (1) Schedule 24 to FA 2007 (penalties for errors) is amended as follows.
- (2) In the Table in paragraph 1, after the first entry relating to petroleum revenue tax insert—

“Petroleum revenue tax	Statement or declaration in connection with a claim under paragraph 13A of Schedule 2 to the Oil Taxation Act 1975.”
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- (3) In paragraph 1(5), after “Oil Taxation Act 1975” insert “ or a statement or declaration under paragraph 13A of that Schedule ”.

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