

*Changes to legislation:* There are currently no known outstanding effects for the Oil Taxation Act 1975, Cross Heading: Claim for relief for overpaid tax etc. (See end of Document for details)

## SCHEDULES

### SCHEDULE 2

#### MANAGEMENT AND COLLECTION OF PETROLEUM REVENUE TAX

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

- C1** See Oil Taxation Act 1983 (c. 56), **Sch. 4 para. 14** for application of Sch. 2 to tax chargeable only by virtue of the provisions of s. 12 and Sch. 4 of that Act

##### *<sup>F1</sup>Claim for relief for overpaid tax etc*

##### Textual Amendments

- F1** Sch. 2 paras. 13A-13F and cross-headings inserted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 28(2), **Sch. 12 para. 10**

- 13A (1) This paragraph applies where—
- (a) a participator has paid an amount by way of tax but believes that the tax was not due, or
  - (b) a participator has been assessed as liable to pay an amount by way of tax but believes that the tax is not due.
- (2) The participator may make a claim to the Commissioners for Her Majesty's Revenue and Customs (“HMRC”) for repayment or discharge of the amount.
- (3) Paragraph 13B makes provision about cases in which HMRC are not liable to give effect to a claim under this paragraph.
- (4) Paragraphs 13C to 14I make further provision about making and giving effect to claims under this paragraph.
- (5) Paragraph 13F makes provision about the application of this paragraph and paragraphs 13B to 13E to amounts paid under contract settlements.
- (6) HMRC are not liable to give relief in respect of a case described in sub-paragraph (1)
- (a) or (b) except as provided—
    - (a) by this Schedule (following a claim under this paragraph), or
    - (b) by or under another provision of the Oil Taxation Acts.
- (7) For the purposes of this paragraph and paragraphs 13B to 13F, an amount paid by one person on behalf of another is treated as paid by the other person.
- (8) In this paragraph and paragraphs 13B to 13F, “the Oil Taxation Acts” means—
- (a) Parts 1 and 3 of this Act,
  - (b) the Oil Taxation Act 1983, and

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(c) any other enactment relating to petroleum revenue tax.]

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