

Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Oil Taxation Act 1975, Cross Heading: Payment of tax. (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

Payment of tax

- 13 Subject to paragraph 14 below, the tax charged in an assessment made on a participator for any chargeable period [^{F1}and payable shall be due within six months] after the end of that chargeable period or, if later, thirty days after the date of issue of the notice of assessment; but no tax shall be payable by virtue of this paragraph before 30th April 1976.

Textual Amendments

- F1** Words substituted by Finance Act 1982 (c. 39), **s. 139(6)** and Sch. 19 para. 19 with respect to chargeable periods ending on or after 30 June 1983

Modifications etc. (not altering text)

- C1** See Finance Act 1982 (c. 39), **s. 135(1)(b)**
C2 See Finance Act 1982 (c. 39), **s. 142(5)**

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