Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 2

MANAGEMENT AND COLLECTION OF PETROLEUM REVENUE TAX

Interest on tax

Where any amount of tax charged by an assessment to tax becomes repayable under any provision of this Part of this Act that amount shall carry interest at the rate of 9 per cent, per annum from four months after the end of the chargeable period for which the assessment was made until repayment.