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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Cross Heading: Consequential amendments. (See end of Document for details)

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## 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—

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“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 ”.
- 13 In FA 2009—
- (a) in Schedule 51 (time limits for assessments, claims etc), omit paragraph 18(2), and
  - (b) in Schedule 52 (recovery of overpaid tax etc), omit paragraph 11.

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