
Status: This version of this part contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for
the Finance (No. 3) Act 2010, Paragraph 17. (See end of Document for details)

SCHEDULES

SCHEDULE 9

INTEREST

PROSPECTIVE

PART 2

PETROLEUM REVENUE TAX

17 After paragraph 11 insert—

“Instalments of petroleum revenue tax

11A The late payment interest start date in respect of an instalment of petroleum revenue tax payable under paragraph 2 of Schedule 19 to FA 1982 (payment for tax) is the last day of the month in which that instalment is payable.

Other amounts of petroleum revenue tax

11B The late payment interest start date in respect of any other amount of petroleum revenue tax is the date falling two months after the end of the chargeable period in respect of which the amount is due.”

Status:

This version of this part contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 17.