
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 67. (See end of Document for details)*

SCHEDULES

SCHEDULE 15 **U.K.**

OIL ACTIVITIES: TRANSFERABLE TAX HISTORY

PART 9 **U.K.**

TTH ELECTIONS: APPROVAL

Senior tracking officers

- 67 (1) The purchaser's “senior tracking officer” is the officer of the purchaser or of an associated company who, in the purchaser's reasonable opinion, has overall responsibility for the purchaser's financial accounting arrangements.
- (2) In this section, “officer”, in relation to a company, means—
- (a) a director,
 - (b) a manager,
 - (c) a secretary, and
 - (d) any other person managing or purporting to manage any of the company's affairs.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 67.