



# Energy (Oil and Gas) Profits Levy Act 2022

## 2022 CHAPTER 40

### *Management and administration etc*

#### **12 Requirement to provide information about payments**

- (1) This section applies if—
  - (a) the levy is chargeable on a company (“the chargeable company”) for a qualifying accounting period, and
  - (b) a payment is made (whether or not by the company) that is wholly or partly in respect of the levy.
- (2) The responsible company must give notice to an officer of Revenue and Customs, on or before the date the payment is made, of the amount of the payment that is in respect of the levy.
- (3) The “responsible company” is—
  - (a) in a case where the chargeable company is party to relevant group payment arrangements, the company that is, under those arrangements, to discharge the liability of the chargeable company to pay the levy for the accounting period, and
  - (b) in any other case, the chargeable company.
- (4) “Relevant group payment arrangements” means arrangements under section 59F(1) of TMA 1970 (arrangements for paying corporation tax on behalf of group members) that relate to the accounting period.
- (5) The requirement in subsection (2) is to be treated, for the purposes of Part 7 of Schedule 36 to FA 2008 (information and inspection powers: penalties), as a requirement in an information notice.
- (6) This section is subject to any provision to the contrary in regulations under section 59E of TMA 1970 (further provision as to when corporation tax is due and payable).

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**Changes to legislation:** There are currently no known outstanding effects for the Energy  
(Oil and Gas) Profits Levy Act 2022, Section 12. (See end of Document for details)

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### Commencement Information

**II** S. 12 in force at Royal Assent

**Changes to legislation:**

There are currently no known outstanding effects for the Energy (Oil and Gas) Profits Levy Act 2022, Section 12.