

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Oil Taxation Act 1975

- 79.**—(1) Paragraph 7 is amended as follows.
- (2) In sub-paragraph (1)—
- (a) after “Where” insert “,”; and
 - (b) for “the Special Commissioners determine” substitute “that is notified to the tribunal, the tribunal determines”.
- (3) In sub-paragraph (3) for “Special Commissioners” substitute “tribunal”.