

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Oil Taxation Act 1975**

**80.**—(1) Paragraph 8(1) is amended as follows.

(2) For sub-paragraph (1)(a) substitute—

“(a) an appeal is made against a determination by the tribunal on an appeal under paragraph 5 above; and”

(3) In sub-paragraph (1)(b) for “Special Commissioners” substitute “tribunal”.

(4) In sub-paragraph (5) after “court” add “or the tribunal”.

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(1) Sub-paragraph (1) of paragraph 8 was amended by regulation 2(1) of, and paragraph 19 of Schedule 1 to, [S.I. 1994/1813](#).