

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Oil Taxation Act 1975

85.—(1) Paragraph 3 of Schedule 8 (allowance of unrelievable field loss) is amended as follows.

(2) In sub-paragraph (1) omit “to the Special Commissioners”.

(3) In sub-paragraph (2) after “any time” insert “before it is notified to the tribunal”.

(4) After sub-paragraph (2) insert—

“(3) The provisions of paragraphs 14A to 14I of Schedule 2(1) shall apply to appeals under this paragraph subject to any necessary modifications.”.

(1) Paragraphs 14A to 14I were inserted by paragraph 75 of this Order.