

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Finance Act 1980**

- 95.**—(1) Paragraph 5 of Schedule 17 (transfers of interests in oil fields) is amended as follows.
- (2) In sub-paragraph (2)—
- (a) for “may by notice” substitute “may appeal by notice”; and
  - (b) omit “appeal to the Special Commissioners”.
- (3) In sub-paragraph (3) for “appear and be heard on” substitute “be a party to”.
- (4) In sub-paragraph (4) after “abandoned” insert “before it is notified to the tribunal”.
- (5) After sub-paragraph (5) insert—
- “(6) The provisions of paragraphs 14A to 14I of Schedule 2 to the Oil Taxation Act 1975(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 Schedule.