

## SCHEDULE 2

### Consequential Amendments and Supplemental Provisions – Secondary Legislation

#### **Oil Taxation (Gas Banking Scheme) Regulations 1982**

**8.—**(1) Regulation 7 of the Oil Taxation (Gas Banking Scheme) Regulations 1982<sup>(1)</sup> (appeals) is amended as follows.

(2) In paragraph (1)—

- (a) after “may” insert “appeal”; and
- (b) omit “appeal to the Special Commissioners”.

(3) In paragraph (4) for “Special Commissioners” substitute “tribunal”.

(4) After paragraph (4) insert—

“(5) The provisions of paragraphs 14A to 14I of Schedule 2 to the Oil Taxation Act 1975<sup>(2)</sup> shall apply in relation to appeals under this regulation, subject to any necessary modifications.”.

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(1) S.I. 1982/92.

(2) 1975 c. 22. Paragraphs 14A to 14I were inserted by paragraph 75 of Schedule 1 to this Order.