

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1993

194.—(1) Schedule 20A (PRT: elections for oil fields to become non-taxable)(**1**) is amended as follows.

(2) Omit paragraph 11(2).

(3) After paragraph 11(2) insert—

“(3) The provisions of paragraphs 14A to 14I of Schedule 2 to OTA 1975(**2**) shall apply in relation to an appeal under paragraphs 9 or 10 above as they apply in relation to an appeal against an assessment or determination made under that Act, subject to any necessary modifications.”.

(4) In paragraph 12 in the entry for “Commissioners” omit “(except in the expression “Special Commissioners”)”.

Commencement Information

II Sch. 1 para. 194 in force at 1.4.2009, see **art. 1(2)**

(1) Schedule 20A was inserted by section 107 of, and Schedule 33 to, the **Finance Act 2008** (c. 9).

(2) Paragraphs 14A to 14I were inserted by paragraph 75 of this Schedule.

Changes to legislation:

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 194.