
DRAFT STATUTORY INSTRUMENTS

2009 No.

The Revenue and Customs Appeals Order 2009

Amendment of the Oil Taxation Act 1975

2. For paragraph 14(11) of Schedule 2 to the Oil Taxation Act 1975⁽¹⁾ (management and collection of petroleum revenue tax) substitute—

“(11) When an appeal is notified to the tribunal, the decision of the tribunal on the appeal is final and conclusive.

(12) But sub-paragraph (11) is subject to—

- (a) sections 9 to 14 of the Tribunals, Courts and Enforcement Act 2007⁽²⁾,
- (b) Tribunal Procedure Rules, and
- (c) any provision of this Schedule.”.

⁽¹⁾ 1975 c. 22. Paragraph 14(11) was amended by S.I. 2009/56 which comes into force on 1st April 2009.
⁽²⁾ 2007 c. 15.