

Changes to legislation: There are currently no known outstanding effects for the Oil Taxation Act 1975, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ALLOWANCE OF UNRELIEVABLE FIELD LOSS

Modifications etc. (not altering text)

C1 See also [Finance Act 1982 \(c. 39\)](#), [s. 139\(6\)](#) and Sch. 19 para. 17 as regards repayment of APRT

Reference and determination of question of abandonment of oil field

- 3 (1) The responsible person may appeal ^{F1}... against the Board's decision by notice in writing given to the Board within three months of his receiving the notice under paragraph 2(1) above informing him thereof.
- (2) An appeal under sub-paragraph (1) above may at any time [^{F2}before it is notified to the tribunal] be abandoned by notice in writing given to the Board by the responsible person.
- [^{F3}(3) The provisions of paragraphs 14A to 14I of Schedule 2 shall apply to appeals under this paragraph subject to any necessary modifications.]

Textual Amendments

- F1** Words in Sch. 8 para. 3(1) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 85\(2\)](#)
- F2** Words in Sch. 8 para. 3(2) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 85\(3\)](#)
- F3** Sch. 8 para. 3(3) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 85\(4\)](#)

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