



Finance Act 1981

1981 CHAPTER 35

PART VIII

SUPPLEMENTARY PETROLEUM DUTY

128 Supplementary provisions

- (1) Schedule 16 to this Act shall have effect with respect to the management and collection of the duty.
- (2) In section 1(1) of the Provisional Collection of Taxes Act 1968 after the words "petroleum revenue tax" there shall be inserted the words "supplementary petroleum duty".
- (3) This Part of this Act shall be included in the Oil Taxation Acts for the purposes of section 108 of the Finance Act 1980 (gas banking schemes).