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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Part I. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 19

#### SUPPLEMENTARY PROVISIONS RELATING TO APRT

##### PART I

##### COLLECTION OF TAX

###### *Payment of tax*

- 1 (1) APRT which a participator is liable to pay in respect of any chargeable period for an oilfield shall be due on the date on which the return for that period and that field is made by the participator in accordance with paragraph 2 of Schedule 2 to the principal Act or, if a return is not so made, on the last day of the second month following that period ; and APRT which is due shall be payable without the making of an assessment.
- (2) Subject to sub-paragraph (3) below, every participator in an oil field shall, at the time when he delivers to the Board the return for a chargeable period required by paragraph 2 of Schedule 2 to the principal Act—
- (a) deliver to the Board a statement showing whether any, and if so what, amount of APRT is payable by him for that chargeable period in respect of the field; and
  - (b) subject to the following provisions of this Schedule, pay to the Board the amount of APRT, if any, shown in the statement.
- (3) In relation to any oil field, sub-paragraph (2) above does not apply with respect to any chargeable period after the last of the . . . <sup>F1</sup>chargeable periods referred to in section 139(1)(b) of this Act.
- (4) The statement under sub-paragraph (2)(a) above shall in such form as the Board may prescribe.
- (5) Paragraphs 3, 8 and 9 of Schedule 2 to the principal Act shall apply in relation to statements required to be made under this paragraph as they apply in relation to returns required to be made under paragraph 2 of that Schedule.

###### **Textual Amendments**

**F1** Word repealed by [Finance Act 1983 \(c. 28\)](#), [ss. 35\(3\)\(c\)](#), 48(5), Schs. 7 para. 1 and Sch. 10 Part III

- 2 (1) Subject to sub-paragraph (2) below, if for any chargeable period for an oil field ending on or after 30th June 1983—

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- (a) an amount of APRT is shown to be payable by the participator in the statement delivered by him in accordance with paragraph 1 above in respect of that period and that field; or
- (b) an amount is payable by the participator on account of petroleum revenue tax in accordance with section 1 of the <sup>M1</sup>Petroleum Revenue Tax Act 1980 in respect of that period and that field; or
- (c) both such amounts are so payable by the participator,
- then the participator shall pay to the Board six monthly instalments commencing in the second month of the next chargeable period each equal to one-eighth of the amount referred to in paragraph (a) or paragraph (b) above or, where paragraph (c) applies, of the aggregate of those amounts.
- (2) With respect to [<sup>F2</sup>any chargeable period ending on or after 31st December 1984] sub-paragraph (1) above shall have effect as if—
- (a) for paragraphs (a) to (c) there were substituted the words “ an amount of tax is shown to be payable in the statement delivered in respect of that period in accordance with section 1(1)(a) of the Petroleum Revenue Tax Act 1980 ”; and
- (b) for the words from “the amount referred to in paragraph (a)” onwards there shall be substituted the words “ that amount ”.
- (3) Instalments paid in accordance with sub-paragraph (1) above shall be regarded as being paid in respect of the next chargeable period referred to in that sub-paragraph.
- (4) The aggregate amount paid by a participator in accordance with sub-paragraph (1) above in respect of a chargeable period for an oil field—
- (a) to the extent that it is equal to or less than his liability, if any, to pay an amount of APRT under paragraph 1 above in respect of that oil field for that chargeable period shall be deemed to be an amount of APRT paid by him in respect of that field for that period; and
- (b) to the extent that it exceeds any such liability of his to pay an amount of APRT and is equal to or less than his liability, if any, to pay an amount in respect of that field for that period in accordance with paragraph (b) of subsection (1) of section 1 of the <sup>M2</sup>Petroleum Revenue Tax Act 1980 (payments on account of petroleum revenue tax), shall be deemed to be an amount paid by him under that paragraph.

#### Textual Amendments

**F2** Words substituted by [Finance Act 1983 \(c. 28\), s. 35](#) and Sch. 7 para. 2

#### Marginal Citations

**M1** 1980 c. 1.

**M2** 1980 c. 1.

- 3 (1) [<sup>F3</sup>Subject to paragraph (1A) below] If in any month [<sup>F4</sup>(the relevant month)] a participator in an oil field—
- (a) has not delivered (otherwise than to the Secretary of State) any of the oil which has been one from the field and disposed of by him at any time in or before that month; and

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(b) has not relevantly appropriated any of the oil which has been so won by him at any such time,

he shall be entitled to withhold the instalment due, under paragraph 2 above, for that field in the following month.

[<sup>F5</sup>(1A) Sub-paragraph (1) above does not apply if the relevant month is a month in which any consideration (whether in the nature of income or capital) is received or receivable by the participator in respect of any such matter as is mentioned in paragraph (a) or (b) of section 6(2) of the <sup>M3</sup>Oil Taxation Act 1983 (chargeable tariff receipts).]

(2) An instalment shall not be withheld by virtue of the conditions in sub-paragraph (1) above being fulfilled in any month unless a notice to that effect, in such form as the Board may prescribe, is given to the Board before the end of the following month and—

(a) where the Board are not satisfied with any such notice, the powers conferred by paragraph 7 of Schedule 2 to the principal Act (production of accounts etc.) shall be exercisable as if the notice were a return under paragraph 2 of that Schedule; and

(b) paragraph 8 of that Schedule (penalties) shall apply to an incorrect notice as it applies to an incorrect return under paragraph 2.

#### Textual Amendments

**F3** Words in [Sch. 19 para. 3\(1\)](#) inserted (27.7.1999 with effect as mentioned in [s. 99\(2\)](#) of the amending Act) by [1999 c. 16, s. 99\(1\)\(a\)](#)

**F4** Words in [Sch. 19 para. 3\(1\)](#) inserted (27.7.1999 with effect as mentioned in [s. 99\(2\)](#) of the amending Act) by [1999 c. 16, s. 99\(1\)\(a\)](#)

**F5** [Sch. 19 para. 3\(1A\)](#) inserted (27.7.1999 with effect as mentioned in [s. 99\(2\)](#) of the amending Act) by [1999 c. 16, s. 99\(1\)\(b\)](#)

#### Marginal Citations

**M3** [1983 c.56.](#)

4 Certificates of tax deposit issued by the Treasury under section 12 of the <sup>M4</sup>National Loans Act 1968 on terms published on or before 14 th May 1979 may be used for making payments of APRT and of instalments under paragraph 2 above ; and for that purpose those terms shall have effect with the necessary modifications and as if the tax in or towards the payment of which a certificate is used were due—

(a) in the case of APRT payable under paragraph 1 above, two months after the end of the chargeable period to which it relates;

(b) in the case of an instalment payable under paragraph 2 above, at the end of the month in which the instalment is required to be paid.

#### Marginal Citations

**M4** [1968 c. 13.](#)

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*Assessments and appeals*

- 5 (1) Where it appears to the Board that any APRT payable in accordance with paragraph 1 above has not been paid on the due date they may make an assessment to tax on the participator and shall give him notice of any such assessment.
- (2) APRT due under an assessment under this paragraph shall be due within thirty days of the issue of the notice of assessment.
- (3) A notice of assessment shall state that the participator may appeal against the assessment in accordance with paragraph 7 below.
- (4) After the service of a notice of assessment the assessment shall not be altered except in accordance with the express provisions of this Part of this Schedule or any of the provisions of the <sup>M5</sup>Taxes Management Act 1970 which apply by virtue of paragraph 1 of Schedule 2 to the principal Act in relation to the assessment.

**Marginal Citations**

**M5** 1970 c. 9.

- 6 (1) Where it appears to the Board that any gross profit charged to tax on a participator for any chargeable period in respect of an oil field by an assessment under paragraph 5 above ought to have been larger or smaller or that no gross profit accrued to the participator from that oil field during that chargeable period, they may make such amendments to the assessment or withdraw the assessment, as the case may require.
- (2) Where the Board amend an assessment under sub-paragraph (1) above they shall give notice to the participator of the amendment ; and sub-paragraphs (2) to (4) of paragraph 5 above shall apply in relation to a notice of assessment under paragraph 5.
- 7 (1) A participator may appeal to the Special Commissioners against an assessment or amendment of an assessment under paragraph 5 or paragraph 6 above by notice of appeal in writing to the Board given within thirty days of the date of issue of the notice of the assessment or amendment of assessment.
- (2) Sub-paragraphs (2) to (11) of paragraph 14 of Schedule 2 to the principal Act shall apply in relation to an appeal under this paragraph as they apply in relation to an appeal under sub-paragraph (1) of that paragraph except that—
- (a) for each reference in sub-paragraph (3) to tax there shall be substituted a reference to APRT;
- (b) where in determining the gross profit accruing to a participator from a field in a chargeable period the aggregate of the amounts mentioned in paragraphs (a) to (c) of subsection (5) of section 2 of the principal Act falls to be increased under section 140 of this Act (whether as respects all oil or as respects a particular kind or kinds of oil), the difference mentioned in sub-paragraph (3)(b) (or as the case may be, the difference so far as relating to oil of the particular kind or kinds in question) shall be increased by multiplying it by the fraction mentioned in subsection (2) of section 140;
- (c) for each reference in sub-paragraph (10) to an assessable profit there shall be substituted a reference to a gross profit; and
- (d) any reference in sub-paragraph (10) to an allowable loss shall be omitted.
- 8 Paragraphs 5(2) to (4) and 7 above shall apply in relation to an assessment to APRT under section 142(1) of this Act as if it were an assessment under paragraph 5.

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### *Overpayment of tax*

- 9 (1) Where in respect of any oil field a participator has paid an amount of APRT for a chargeable period which exceeds the amount of APRT payable therefor the amount of that excess shall be repaid to him.
- (2) Where in respect of any oil field the amount paid for any chargeable period by a participator by way of instalments under paragraph 2 above exceeds the aggregate of his liabilities mentioned in sub-paragraph (4) of that paragraph, the amount of that excess shall be repaid to him.

### *Interest*

- 10 (1) APRT payable for a chargeable period but not paid before the end of the second month after the end of that period shall carry interest from the end of that month until payment.
- (2) Any amount payable by a participator as an instalment in respect of a chargeable period for a field and not paid by him in the month in which it ought to be paid shall carry interest from the end of that month until—
- (a) payment of the amount, or
  - (b) two months after the end of that period,
- whichever is the earlier.
- (3) Where, in accordance with paragraph 14 of Schedule 2 to the principal Act as applied by paragraph 7 above, APRT may be withheld until the determination or abandonment of an appeal, the interest on that APRT may also be withheld until the edetermination or abandonment of that appeal.
- (4) Where an amount of APRT or an amount paid by way of instalment becomes repayable, that amount shall carry interest from—
- (a) two months after the end of the chargeable period in respect of which the APRT or the instalment was paid, or
  - (b) the date on which the amount was paid,
- whichever is the later, until [<sup>F6</sup>the order for repayment is issued].
- (5) For the purposes of sub-paragraph (2) above a payment on account of an overdue instalment shall, so far as possible, be attributed to the earliest month for which an instalment is overdue ; and for the purposes of sub-paragraph (4) above any instalment or part of an instalment that becomes repayable shall, so far as possible, be regarded as consisting of the instalment most recently paid.
- (6) In its application (by virtue of paragraph 1 of Schedule 2 to the principal Act) to interest payable under sub-paragraph (1) or sub-paragraph (2) above, section 69n of the Taxes Management Act 1970 shall have effect with the omission of the words “ charged and due and payable under the assessment to which it relates ”.
- (7) Interest paid to a participator under sub-paragraph (4) above shall be disregarded in computing his income for the purposes of income tax and corporation tax.
- (8) Any reference in this paragraph to interest is a reference to interest at the rate applying under paragraph 15 of Schedule 2 to the principal Act.

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**Textual Amendments**

**F6** Words substituted by [Finance Act 1989 \(c. 26\), s. 180\(2\)\(d\)\(7\)](#)—deemed always to have had effect

**Modifications etc. (not altering text)**

**C1** See [Advance Petroleum Revenue Tax Act 1986 \(c. 68, SIF 63:1\), s. 1\(6\)](#)

*Transitional provisions*

- 11 (1) In any case where, by virtue of section 105 of the <sup>M6</sup>Finance Act 1980, a sum is paid by a participator as an advance payment of tax in respect of an oil field for the chargeable period ending on 30th June 1983 then,—
- (a) to the extent that the sum so paid does not exceed his liability to APRT for that period, it shall be deemed to be a payment of APRT for that period; and
- (b) subsection (5) of that section (treatment of advance payments) shall apply to any such sum only to the extent that it exceeds that liability to APRT.
- (2) In subsection (7) of that section the reference to tax assessed on a participator in respect of a field for a chargeable period shall include, for the chargeable period ending on 30th June 1983, a reference to the amount (if any) of APRT payable by him in respect of that field for that period.

**Marginal Citations**

**M6** 1980 c. 48.

- 12 (1) Every participator in an oil field shall in March 1983 and in each of the four succeeding months pay to the Board an amount equal to one-fifth of the amount, if any, shown in the statement delivered by the participator under paragraph 10(1)(a) of Schedule 16 to the <sup>M7</sup>Finance Act 1981 as supplementary petroleum duty payable by him in respect of the field for the chargeable period ending on 31st December 1982.
- (2) Paragraphs 2(4) and 9 above shall apply in relation to any payment made by the participator under sub-paragraph (1) above as if it were an instalment under paragraph 2 above paid in respect of the chargeable period ending on 30th June 1983 ; but for the purposes of this sub-paragraph the amount of the participator's liability to pay any APRT as mentioned in paragraph 2(4) above shall be reduced by the amount of any APRT deemed to have been paid by him in accordance with paragraph 11 above.
- (3) Paragraphs 3, 4 and 10 above shall apply in relation to a payment under sub-paragraph (1) above as if it were an instalment under paragraph 2 above.

**Marginal Citations**

**M7** 1981 c. 35.

- 13 (1) If, in respect of the chargeable period ending on 30th June 1983, any sum is payable by a participator in accordance with section 1 of the <sup>M8</sup>Petroleum Revenue Tax Act 1980, then, so far as the net amount of that sum is concerned, only one-fifth shall become payable at the time specified in that section and the remaining four-

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fifths shall be paid in four equal monthly instalments in the months of September to December 1983, inclusive.

- (2) The reference in sub-paragraph (1) above to the net amount of any sum payable in accordance with section 1 of the <sup>M9</sup>Petroleum Revenue Tax Act 1980 is a reference to the sum specified in paragraph (b) of subsection (1) of that section less any amount which is treated as (or deemed to be) paid as part of that sum—
  - (a) by virtue of section 105(5) of the Finance Act 1980, as applied by paragraph 11(1)(b) above; or
  - (b) by virtue of paragraph 2(4)(b) above, as applied by paragraph 12(2) above.
- (3) Any amount payable by a participator as an instalment by virtue of sub-paragraph (1) above and not paid by him in the month in which it ought to be paid shall carry interest from the end of that month until payment.
- (4) Paragraph 15 of Schedule 2 to the principal Act (interest on assessed tax) shall not apply in relation to so much of the tax charged in an assessment on the participator for the chargeable period referred to in sub-paragraph (1) above (excluding and APRT so charged) as is equal to or less than the net amount referred to in that sub-paragraph and payable by him, and in relation to so much if any of that tax as exceeds that net amount paragraph 15 shall apply with the substitution for the words “two months after the end of the period” of the words “ the end of October 1983 ”.
- (5) If, in respect of the chargeable period referred to in sub-paragraph (1) above, any amount of tax charged by an assessment to tax or paid on account of tax so charged becomes repayable under any provision of Part I of the principal Act, paragraph 16 of Schedule 2 to the principal Act (interest on such repayments) shall have effect in relation to that amount with the substitution for the words following “per annum” of the words “ from the end of October 1983 unti repayment ”.
- (6) Sub-paragraphs (5) to (8) of paragraph 10 above shall apply for the purposes of sub-paragraphs (3) and (5) above and they apply for the purposes of sub-paragraphs (2) and (4) of paragraph 10.

#### **Marginal Citations**

**M8** 1980 c. 1.

**M9** 1980 c. 1.

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