

## SCHEDULES

### SCHEDULE 3

#### TARIFF RECEIPTS ALLOWANCE

##### *Qualifying tariff receipts referable to different periods*

- 6 (1) In any case where—
- (a) there are normal qualifying tariff receipts from a user field for a chargeable period which, for the purpose of determining the amount of a reduction under paragraph 5 above in an amount of straddling qualifying tariff receipts from that field, was a relevant chargeable period as defined in paragraph 4(4) above, and
  - (b) those normal qualifying tariff receipts relate to oil to which the straddling qualifying tariff receipts do not relate,
- the amount which, apart from this paragraph, would be the cash equivalent of the participator's share of the tariff receipts allowance in respect of that user field for that chargeable period shall be varied in accordance with the following provisions of this paragraph.
- (2) In the first instance, the cash equivalent of the participator's share of the tariff receipts allowance for the chargeable period in question shall be determined, in accordance with paragraphs 2 and 3 above, on the basis that—
- (a) there is to be added to the normal qualifying tariff receipts for that period that portion of the straddling qualifying tariff receipts which, in accordance with sub-paragraph (6) of paragraph 4 above, is to be regarded as received in that period or, if that sub-paragraph does not apply, the whole of those receipts ; and
  - (b) there is to be added to the oil referred to in sub-paragraph (1)(b) above the oil which, by reference to the straddling qualifying tariff receipts, is qualifying oil for that chargeable period for the purposes of paragraphs 4 and 5 above.
- (3) The cash equivalent of the participator's share referred to in sub-paragraph (1) above shall be the amount produced by deducting from the cash equivalent of that share, as determined under sub-paragraph (2) above, the amount of the cash equivalent of his share for the period in question as determined under paragraph 5 above.
- (4) For the purposes of this paragraph, qualifying tariff receipts are " normal" if they fall to be treated as reduced in accordance with paragraph (a) or paragraph (b) of subsection (1) of the principal section and " straddling" if they fall to be treated as reduced in accordance with paragraph 5 above.