



# Advance Petroleum Revenue Tax Act 1986

## 1986 CHAPTER 68

An Act to provide for the repayment of certain amounts of advance petroleum revenue tax. [18th December 1986]

<sup>X1</sup>Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### Editorial Information

- X1** General amendments to Tax Acts, Income Tax Acts, and/or Corporation Tax Acts made by legislation after 1.2.1991 are noted against [Income and Corporation Taxes Act 1988](#) (c. 1, SIF 63:1) but not against each Act

### Modifications etc. (not altering text)

- C1** General amendments to Tax Acts made by [Taxes Management Act 1970](#) (c. 9, SIF 63:1), [s. 41A\(7\)](#) (as added by [Finance Act 1990](#) (c. 29, SIF 63:1), [s. 95\(1\)\(2\)](#)), [British Telecommunications Act 1981](#) (c. 38, SIF 96), [s. 82\(2\)\(7\)](#); [Telecommunications Act 1984](#) (c. 12, SIF 96), [s. 72\(3\)](#); [Finance Act 1984](#) (c. 43, SIF 63:1), [ss. 82\(6\), 85\(2\), 89\(1\)\(7\), 96\(1\)\(7\), 98\(7\)](#), [Sch. 9 para. 3\(2\)\(9\)](#), [Sch. 16 paras. 6, 12](#) and [Finance Act 1985](#) (c. 54, SIF 63:1), [ss. 72\(1\), 74\(5\)](#), [Sch. 23 para. 15\(4\)](#), S.I. 1987/530, regs. 11(2), 13(1), 14, [Income and Corporation Taxes Act 1988](#) (c. 1, SIF 63:1), [ss. 4, 6, 7, 9, 32, 34, 78, 134, 135, 141, 142, 185, 191, 193, 194, 195, 200, 203, 209, 212, 213, 219, 247, 253, 272, 287, 314, 315, 317, 318, 325, 326, 327, 345, 350, 351, 368, 375, 381, 397, 414, 432, 440, 442, 446, 458, 460, 461, 463, 463\(2\)\(3\)](#) (as added by [Finance Act 1990](#) (c. 29, SIF 63:1), [s. 50\(2\)](#)), 468, 474, 475, 486, 490, 491, 503, 511, 518, 524, 532, 544, 550, 556, 558, 569, 572, 582, 595, 601, 613, 617, 619, 621, 639, 656, 660, 663, 676, 689, 691, 694, 700, 701, 714, 716, 739, 743, 754, 763, 776, 780, 781, 782, 787, 789, 811, 828, 829, 832, 833, 834, 835, 837, 838, 839, 840, 841, 842, [Sch. 2 para. 5](#), [Sch. 4 para. 5](#), [Sch. 13 para. 10](#), [Sch. 16 para. 10](#), [Sch. 21 para. 6](#), [Sch. 26 para. 1](#), [Sch. 27 para. 20](#), [Finance Act 1988](#) (c. 39, SIF 63:1), [ss. 66, 127\(1\)\(6\)](#), [Sch. 12 para. 6](#), [Capital Allowances Act 1990](#) (c. 1, SIF 63:1), [ss. 28\(1\), 68\(8\), 74, 82, 83\(5\), 148\(5\), 163\(4\), 164\(2\)](#), S.I. 1990/627 and [Finance Act 1990](#) (c. 29, SIF 63:1), [s. 25\(10\)](#)

---

**Changes to legislation:** There are currently no known outstanding effects for the Advance Petroleum Revenue Tax Act 1986, Introductory Text. (See end of Document for details)

---

**Commencement Information**

**II** Act wholly in force at Royal Assent

**Changes to legislation:**

There are currently no known outstanding effects for the Advance Petroleum Revenue Tax Act 1986, Introductory Text.