

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Cross Heading: Appeals. (See end of Document for details)

SCHEDULES

SCHEDULE 12 U.K.

SUPPLEMENTARY PROVISIONS AS TO BLENDED OIL

Appeals

- 3 (1) Where [F¹HMRC] give notice to the participators in the originating fields under [F²paragraph 2(2)] above, any of those participators may appeal ^{F³}... against the notice by giving notice in writing to [F¹HMRC] within thirty days after the date of the notice given by [F¹HMRC].
- (2) Where notice of appeal is given under sub-paragraph (1) above—
- (a) [F⁴HMRC] shall give notice in writing to all those participators in the originating fields who have not given notice of appeal and they shall, by virtue of that notice, become parties to the appeal ^{F⁵}....
 - (b) if, before the determination of the appeal by the [F⁶tribunal], [F⁴HMRC] and the participators in the originating fields agree that the method of allocation concerned should not be amended or should have effect with particular amendments, the same consequences shall ensue as if the [F⁶tribunal] had determined the appeal to that effect;
 - (c) [F⁷if, on an appeal notified to the tribunal, it appears to the tribunal] that the method of allocation concerned is satisfactory, with or without modifications, for the purposes of the oil taxation legislation [F⁸the tribunal] shall allow the appeal and, where appropriate, shall amend the method of allocation accordingly for those purposes; and
- [F⁹(d) paragraphs 14(2), (8) and (11) and 14A to 14I of Schedule 2 to the principal Act shall apply in relation to the appeal as they apply in relation to an appeal against an assessment or determination made under that Act subject to the following modifications—
- (i) any reference to an agreement under paragraph 14(9) shall be construed as a reference to an agreement under sub-paragraph (2) (b) above;
 - (ii) any other modifications that are necessary.]
- [F¹⁰(3) If the method of allocation is amended in accordance with this paragraph, the allocation of the blended oil for the purposes of section 63 in respect of the chargeable period is to be redetermined, or determined, using the method of allocation as so amended.
- (4) Sub-paragraph (3) is subject to—
- (a) any subsequent notice given under this paragraph, and
 - (b) any amendment to the method of allocation made by the participators in the originating fields.]

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Textual Amendments

- F1** Word in Sch. 12 para. 3(1) substituted (with effect in accordance with Sch. 39 para. 4 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 39 para. 3(3)(a)**
- F2** Words in Sch. 12 para. 3(1) substituted (with effect in accordance with Sch. 39 para. 4 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 39 para. 3(3)(b)**
- F3** Words in Sch. 12 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. 130(2)**
- F4** Word in Sch. 12 para. 3(2) substituted (with effect in accordance with Sch. 39 para. 4 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 39 para. 3(4)**
- F5** Words in Sch. 12 para. 3(2)(a) 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. 130(3)(a)**
- F6** Word in Sch. 12 para. 3(2)(b) substituted (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. 130(3)(b)**
- F7** Words in Sch. 12 para. 3(2)(c) substituted (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. 130(4)(a)**
- F8** Words in Sch. 12 para. 3(2)(c) substituted (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. 130(4)(b)**
- F9** Sch. 12 para. 3(2)(d) substituted (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. 130(5)**
- F10** Sch. 12 para. 3(3)(4) inserted (with effect in accordance with Sch. 39 para. 4 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 39 para. 3(5)**

^{F11}4

Textual Amendments

- F11** Sch. 12 para. 4 omitted (with effect in accordance with Sch. 39 para. 4 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 39 para. 3(6)**

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