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*Status: Point in time view as at 08/11/1995. This version of this provision has been superseded.*

**Changes to legislation:** Gas Act 1995, Paragraph 11 is up to date with all changes known to be in force on or before 03 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 5

#### TRANSITIONAL PROVISIONS AND SAVINGS

#### PART I

#### PUBLIC GAS SUPPLIERS' AUTHORISATIONS

##### *Petroleum revenue tax and gas levy*

- 11 Where any transfer is effected by paragraph 6 above, the transferee shall be treated—
- (a) for the purposes of section 10(1)(a) of the <sup>M1</sup>Oil Taxation Act 1975; and
  - (b) for the purposes of the <sup>M2</sup>Gas Levy Act 1981,
- as if it were the same person in law as the public gas supplier.

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#### **Marginal Citations**

**M1** 1975 c.22.

**M2** 1981 c.3.

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