

# SCHEDULES

## SCHEDULE 12

### RECOVERY OF OVERPAID TAX ETC

#### PART 2

#### PETROLEUM REVENUE TAX

##### *Claims for recovery of overpaid tax etc*

- 9 In paragraph 12(1B) (disapplication of time limits for further assessments and determinations)—
- (a) omit the “or” at the end of paragraph (a), and
  - (b) after that paragraph insert—
    - “(aa) a claim under paragraph 13A (see paragraph 13E), or”.