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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 70. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 15

#### OIL ACTIVITIES: TRANSFERABLE TAX HISTORY

#### **PART 9**

#### TTH ELECTIONS: APPROVAL

##### *Senior tracking officers*

- 70 (1) A penalty under paragraph 68 must be paid—
- (a) before the end of the period of 30 days beginning with the date on which the notification under paragraph 69 was issued, or
  - (b) if a notice of appeal against the penalty is given, before the end of the period of 30 days beginning with the date on which the appeal is determined or withdrawn.
- (2) A penalty under this Schedule may be enforced as if it were income tax charged in an assessment and due and payable or, in the case of the purchaser, corporation tax charged in an assessment and due and payable.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 70.