
STATUTORY INSTRUMENTS

1982 No. 92

TAXES

The Oil Taxation (Gas Banking Schemes) Regulations 1982

Laid before the House of Commons in draft

Made - - - - 29th January 1982

Coming into Operation 1st February 1982

Whereas a draft of these Regulations has been laid before the House of Commons and approved by resolution of that House pursuant to section 108(6) of the Finance Act 1980⁽¹⁾:

Now, therefore, the Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 108 of the said Act, hereby make the following Regulations:—

⁽¹⁾ section 108 was extended by sections 121 and 128(3) of the Finance Act 1981 (c. 35).