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The Taxation of  
Petroleum and Minerals  
There are few areas of  
economic policy-  
making in which the  
returns to good  
decisions are so high –  
and the punishment of  
bad decisions so cruel  
– as in the  
management of natural  
resource wealth. Rich  
endowments of oil, gas  
and minerals have set  
some coun-

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## **The Taxation of Petroleum and Minerals: Principles**

...

Petroleum Business  
Tax (PBT) is paid by  
petroleum businesses  
for certain types of fuel  
and is imposed at a  
cents-per-gallon rate at  
different points in the  
distribution chain (e.g.,  
at importation into the  
State or on the first  
sale or use in the  
State), depending on  
the product involved.

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## **Collection of Petroleum Business Tax and Motor Fuel Excise ...**

Taxation of Petroleum Products: Theory and Empirical Evidence. A 'read' is counted each time someone views a publication summary (such as the title, abstract, and list of authors), clicks on a ...

## **(PDF) Taxation of Petroleum Products:**

# File Type PDF The Taxation Of Petroleum And **Theory and Empirical ...**

In looking at the options for taxation of petroleum and natural resources, you will study the regulation of production (to see who and what is being taxed). You will also learn about the fiscal options of resource taxes and corporate taxes, and understand that the state's share of production is also revenue for the state.

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You will also learn  
about:

## **International Petroleum Taxation and Finance LLM ...**

The petroleum  
business tax (PBT) is a  
privilege tax imposed  
on petroleum  
businesses operating in  
New York State. The  
PBT is imposed at a  
cents-per-gallon rate  
on petroleum products  
sold or used in the  
state.

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## **Petroleum business tax**

Here are the right tax issues on mining and petroleum operations according to the Federal Income Tax Proclamation No. 979/2016 Article 36-44. it guide you to develop more positive relationship with Ethiopian Revenues and Customs Authority on mining and petroleum operations.

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Taxation of Licensees  
and Contractors

## **THE RIGHT TAX ISSUES ON MINING AND PETROLEUM OPERATIONS**

Moreover the rates of  
taxation vary widely -  
from a minimum of  
20% to a maximum of  
34% in the case of  
petrol, and from a  
minimum of 9% and a  
maximum of 38% in  
the case of diesel.

Coming on top of what

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is considered a large  
incidence of excise  
duties, heavy sales tax  
levies lead to a high  
degree of cascading.

## Practice Report of the Committee on Pricing and Taxation of ...

Individual Gross  
Income Tax,  
Partnership, and  
Corporation Business  
Tax calendar year filers  
now have until July 15  
to file and pay these



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taxes, including  
estimated tax  
payments due on April  
15. Penalties and  
interest will not be  
imposed on the  
balance of tax due  
between the original  
due date and the  
extended due date for  
returns and/or  
payments ...

**NJ Division of  
Taxation - Petroleum  
Products Gross ...**

Advance Praise for The  
*Page 17/28*

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Taxation of Petroleum and Minerals: "A timely and welcome guide to policymakers and advisors in the area of resource taxation, combining theoretical underpinnings with sound practical advice over a range of relevant topics, from tax design, through fiscal and financial modeling to tax administration.

**The Taxation of**  
*Page 18/28*

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... Fiscalization of petroleum in Norway is a multidimensional process, which includes the conventional components of explicit taxation but also involves implicit nontax economic burdens.

**(PDF) Petroleum  
taxation and the  
prices of oil and gas**

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The petroleum taxation system is based on the rules for ordinary company taxation and are set out in the Petroleum Taxation Act (Act of 13 June 1975 No. 35 relating to the taxation of subsea petroleum deposits, etc). Because of the extraordinary returns on production of petroleum resources, the oil companies are subject to an additional special tax.

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## **The Petroleum Tax System - Norwegian petroleum.no**

Profits from oil  
extraction activities are  
subject to a  
corporation tax "ring  
fence", which means  
that profits from these  
activities cannot be  
reduced by any losses  
or other tax reliefs  
from other business  
activities (the  
corporation tax ring  
fence fences off the

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whole oil exploration  
trade, not individual  
fields like PRT). Profits  
within the corporation  
tax "ring fence" have  
been subject to a  
supplementary  
corporation tax charge  
of 10% in addition to  
the usual 30% rate  
since 17 April 2002.

## **Petroleum Revenue Tax - Wikipedia**

This tax applies to the  
person who first  
possesses petroleum

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products within the state. This tax is imposed on the wholesale value of petroleum products in this state. You may be able to take a deduction if you are a properly licensed petroleum products exporter that removes petroleum products at the rack for direct delivery outside of Washington.

**Petroleum products**

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## **tax | Washington Department of Revenue**

Norway: Proposed  
amendments to  
petroleum tax regime

Norway: Proposed  
amendments to  
petroleum tax regime

The government today,  
at a 30 April 2020

press conference,  
announced that it will  
propose certain time-  
limited tax reliefs for  
the oil and gas  
industry, with a



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proposed effective  
date for 2020.

## **Norway: Proposed amendments to petroleum tax regime - KPMG ...**

Corporate tax.

Corporate tax is the  
standard company  
income tax used in  
many countries, and  
will similarly apply to  
oil companies.

Royalties. Royalties are  
shares of the extracted  
hydrocarbons entitled

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to the host state. The state can agree with the licensees to take it in kind or in cash.

## **Petroleum fiscal regime - Wikipedia**

Gasohol, ethanol, methanol, fuel grade alcohol and other blended fuels are taxed at the same rate as other motor fuels (\$0.105 per gallon); kerosene and biodiesel are taxed at the same rate as other diesel

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Petroleum And  
fuel (\$0.135 per

gallon). Liquefied

petroleum gas is taxed

at half the rate of

gasoline, or \$0.0525

per gallon.

## **Taxation of Alternative Fuels**

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federal and New York  
State income tax  
returns online. For  
more information, see  
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