HMRC - OT13550 - Fields - TRA And Foreign User Fields

TRA is given in respect of each field using the asset giving rise to the tariff receipts. For this purpose a “user” field can be another United Kingdom field or a foreign field, but in the latter case the field must be one which has been specified as a foreign field for the purposes of the Act by an order made by statutory instrument by the Secretary of State for Energy.

No further foreign field orders can be made after 30 June 1993 OTA83\S12(3A), and consequently no TRA is available in respect of tariffs paid by foreign fields that do not appear in Part III, OTA (the Statutory Instruments) and which are listed below:

The fields currently designated are:

Previous page

Next page