HMRC - OT15625 - Definition Of A User Field

OTA83\S9(5)

A ‘user field’ for tariff receipts allowance (TRA) purposes is defined as

a UK taxable field (other than the principal field, see OT15600 or a non-taxable field by virtue of FA93\S185(1) or (1A) see OT19570)

a field specified as a foreign field by the Secretary of State before 1 July 1993.

Foreign Fields

Foreign Fields (Specification) Orders are reproduced in The Oil Taxation Acts (Part III, Statutory Regulations). The fields designated as foreign fields are listed at OT13550.

Foreign Fields: Extra Statutory Concession

An extra statutory concession was published on 6 March 1987 which allowed TRA to be given retrospectively against the tariffs received or receivable from the foreign field prior to the date of the order specifying the foreign field (see OT19250).

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