HMRC - OT15760 - Receipts - Qualifying Tariff Receipts Referable To Different Periods - Example 1

Example 1: Calculation of TRA: Straddling Tariff Receipts

In chargeable period 1 (CP1) a participator receives £26m in respect of anticipated throughput. Receipts are allocated by reference to 2.6m metric tonnes of expected qualifying oil.

TRA is calculated as follows:

Complex Table

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