HMRC - OT16000 - PRT: Allowable Losses: Contents

OT16050 Outline

OT16100 Set off against Preceding Periods

OT16150 Set off against Future Periods

OT16200 Set off when Production Ceases

OT16250 Unrelievable Field Losses

OT16260 Unrelievable Field Losses – Link to Chargeable Periods

OT16270 Unrelievable Field Losses – Associated Party Claims

OT16280 Unrelievable Field Losses – Acquisition of Interests in Producing Fields

OT16290 Unrelievable Field Losses – Unrelated Field Expenditure

OT16300 Unrelievable Field Loss: Procedures

OT16350 Permanent Cessation of Winning Oil

OT16400 Unrelievable Field Losses: Permanent Cessation of Production but Further PRT Assessable Income

OT16450 Transfer of Licence Interests

OT16500 Unrelievable Field Losses: Licence Transfers: Anti-Avoidance - Background

OT16510 Unrelievable Field Losses: Licence Transfers - Anti-Avoidance - Details

OT16520 Unrelievable Field Losses: Licence Transfers - Anti-Avoidance - Examples

OT16550 Stranded Losses

OT16600 Repayment Interest

Previous page

Next page