HMRC - OT26030 - RDA Claims During Production Operations

There may be occasions when wells are drilled for exploration or appraisal purposes whilst the field is being developed or even while it is in production. In such circumstances RDA claims may be made.

A well that has been drilled and qualified for RDA may sometimes be completed at a later date as a production well. This later work does not affect the availability of RDA in respect of the earlier expenditure and it does not give rise to any withdrawal of relief. However, the costs of completion as a production well will not themselves qualify for RDA but may be relievable under other codes.

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