

Reference

*Please use
these if you
write or call.
It will help to
avoid delay.*

Consecutive claim number

Issued by HM Revenue & Customs
Large Business Service
Oil & Gas (PRT Team)
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Expenditure claim by participator under Schedule 6 Oil Taxation Act 1975

The PRT Forms *Completion Guide* gives guidance on how to fill in this form. A copy of the guide is available from this office.
Schedule 24 Finance Act 2007 (as amended by Schedule 40 2008) provides penalties where an incorrect statement or declaration for any claim is made carelessly or negligently.

Part 1

Name of field

Full name of participator

Claim period

from

/ /

to

/ /

Part 2 Claim under Section 3, Oil Taxation Act 1975

Expenditure on		Amount of expenditure (£) <i>1</i>	Amount qualifying for supplement (£) <i>S2(9)(b)(ii) & S3(5)</i> <i>2</i>	Rate of supplement (£) <i>3</i>	Supplement claimed (£) <i>4</i>	Total claim (£) <i>column 1 plus 4</i> <i>5</i>
<i>S3(1)(a)</i> searching for oil						
<i>S3(1)(b)</i> relevant licences						
<i>S3(1)(c)</i> ascertaining the extent, characteristics or reserves of the field						
<i>S3(1)(d)</i> winning oil						
<i>S3(1)(e)</i> measuring the quantity of oil						
<i>S3(1)(f)(i)</i> transporting oil to the United Kingdom	a. tariff payment					
	b. other expenditure					
<i>S3(1)(f)(ii)</i> transporting oil to the reasonable place of delivery	a. tariff payment					
	b. other expenditure					
<i>S3(6)</i> proportional cost of transport						
<i>S3(1)(g)</i> initial treatment or initial storage						
<i>S3(1)(h)</i> disposing of crude oil						
<i>S3(1)(hh)</i> abandonment guarantee payments						
<i>S106(4), FA 1991</i> reimbursement expenditure						
<i>S3(1)(i)</i> decommissioning/abandoning the field						
<i>S108(3), FA 1991</i> reimbursement of default						
<i>S3(1)(j)</i> qualifying restoration work						
<i>S3(2)</i> statutory redundancy payments <i>less</i> rebates						
Total expenditure and supplement claimed						

Name of field

File number

Claim period from

/

/

to

/

/

Claim number

Part 3

Claim for long term assets under Section 3 Oil Taxation Act (OTA) 1983

Expenditure on	Amount of expenditure (£) <i>1</i>	Amount qualifying for supplement (£) <i>S2(9)(b)(ii) & S3(5)</i> <i>2</i>	Rate of supplement (£) <i>3</i>	Supplement claimed (£) <i>4</i>	Total claim (£) <i>column 1 plus 4</i> <i>5</i>
<i>S3 (OTA 1983) non-mobile assets</i>					
<i>S2 and S3 (OTA 1983) dedicated mobile assets</i>					
<i>S1(S4 OTA 1975) non-dedicated mobile assets</i>					
Total claim for long term assets					

Excess allowances for earlier periods

S4(9), S4(10), OTA 1975

Participant

Share

Total of excess allowances for earlier periods

£

Part 4

Summary of claim

Date

/

/

Total expenditure (£)	Non-qualifying expenditure (£)	Qualifying expenditure (£)	Supplement (£)	Total claim (£)

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Decision number	Allowed					
	Disallowed					
Date	No decision on c/fwd					
Decision number	Allowed					
	Disallowed					
Date	No decision on c/fwd					
Decision number	Allowed					
	Disallowed					
Date	No decision on c/fwd					
Decision number	Allowed					
	Disallowed					
Date	No decision on c/fwd					