



Petroleum Revenue Tax

Expenditure claim by responsible person under Schedule 5 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 Sch 40 FA 2008) provides for penalties where an incorrect statement or declaration for any claim is made carelessly or deliberately.

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)
5th Floor Bush House
South West Wing, Strand
LONDON WC2B 6RD
Phone 020 7438 8281

Part 1

Name of field

Full name of responsible person

Claim period

from

 / /

to

 / /

Part 2 Claim under Section 3, Oil Taxation Act 1975

Expenditure on		Amount of expenditure (£)	Amount qualifying for supplement (£) <i>S2(9)(b)(ii) & S3(5)</i>	Rate of supplement (£)	Supplement claimed (£)	Total claimed (£) <i>Column 1 plus 4</i>
		1	2	3	4	5
<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

Participants' shares in expenditure and supplement

Participant	Interest in field (%)	Total expenditure (£)	Non-qualifying expenditure (£)	Qualifying expenditure (£)	Supplement (£)	Total claim (£)
Date / /	Total claimed					

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Decision number <input type="text"/>	Allowed					
Date <input type="text"/> / <input type="text"/> / <input type="text"/>	Disallowed					
	No decision on c/fwd					
Decision number <input type="text"/>	Allowed					
Date <input type="text"/> / <input type="text"/> / <input type="text"/>	Disallowed					
	No decision on c/fwd					
Decision number <input type="text"/>	Allowed					
Date <input type="text"/> / <input type="text"/> / <input type="text"/>	Disallowed					
	No decision on c/fwd					
Decision number <input type="text"/>	Allowed					
Date <input type="text"/> / <input type="text"/> / <input type="text"/>	Disallowed					
	No decision on c/fwd					