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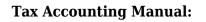
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As amended by Finance Act 2023

Tax Accounting Manual

Bobby Carmichael



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the btc thread has higher joint and bending strengths than ltc or stc as a result this thread is often used in deeper wells where higher hook loads are experienced thread compound must also be used to obtain a seal with btc btc is also run in

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1 to avoid cross threading stab pipe in a smooth controlled fashion ensuring the pipe is vertical when doing so continue to support and stabilise the pipe throughout the stabbing and make up operation 2 upon commencement of initial rotation use low rpm 5 rpm or below in order to ensure the pipe has not cross threaded during stabbing 3

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btc has a square thread with a flat root and crest a runout design and five buttress threads per inch each thread type is suited for a specific well condition stc is a good choice for shorter length casing applications that do not involve high axial loads or bending

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the two steps are identified as 1 the 75 percent shoulder width method 2 the mismatched outside diameter method the two methods are fully described in annex i 6 2 3 other considerations table 3 table a 3 have bevel diameters that cover a range from a suggested minimum od to a maximum od the tables also contain a reference id

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api compatibility the connection s buttress thread profile makes it fully compatible with standard api buttress connections by being api compatible in both pin and box operators can use standard api accessories and draw on a wide range of threading and repair shops providing flexibility and efficiency

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round thread buttress thread 1 2 00 d in lb ft t in d in in lb ft short long rc scc

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inspection inspection criteria for all api connections is as outlined in api rp 5a5 ensure the complete thread area has no tears gouges or raised metal black crested threads within the complete thread area must not exceed 25 of the circumference of two 2 threads complete thread length is indicated in api rp 5b1

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btc buttress threading this thread is designed to improve axial tensile or axial compressive load capacity and to provide leakage resistance ltc stc and btc are the same in appearance how to distinguish them that depends the outside diameter and application what s the use of ltc stc and btc

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api couplings and threads must comply with c 32 and c 33 or e 32 and e 33 below are two common api coupling dimensions btc for casing and eue for tubing api buttress casing couplings dimensions btc casing coupling api external upset tubing coupling dimensions eue tubing coupling other requirements in api 5ct standard 1 appearance quality

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