

**Ring Fence Corporation Tax (RFCT) & Supplementary Charge (SC)
payments, repayments and net receipts**

	Net Receipts								
	Payments			Repayments			Net		
	RFCT	SC	Total	RFCT	SC	Total	RFCT	SC	Total
2015-16	624	336	960	260	140	400	364	196	560
2016-17	711	146	857	466	96	562	245	50	295
2017-18	1,568	368	1,936	145	34	179	1,423	334	1,757
2018-19	1,826	401	2,227	258	57	315	1,568	344	1,912
2019-20	1,156	254	1,410	111	25	136	1,045	229	1,274

Note: The splits of Offshore Corporation Tax payments and repayments between RFCT and SC are illustrative

Source: HMRC Table 11.11 (July 2020)