

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

	<u>Payments</u>			<u>Repayments</u>			<u>Net Receipts</u>		
	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	1,823	404	2,227	258	57	315	1,565	347	1,912
2019-20	1,195	215	1,410	115	21	136	1,080	194	1,274
2020-21	555	100	655	133	24	157	422	76	498

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

Source: HMRC Table 1 (July 2021)