HMRC - OT12400 - PRT: Supplement - Overheads

Participators’ own overhead costs will qualify for supplement under OTA75\S3(5)(a) if they can be directly attributed to a particular project, the purpose of which is within OTA75\S3(5). One would therefore expect to see the relevant costs capitalised. Claims for time written costs from support departments, in particular after the commencement of production, should be looked at critically on this basis. As a general principle, operating costs do not qualify for supplement.

On the allowance of overheads generally, see OT09325.

In addition, see OT12250 on supplement for ascertaining expenditure.

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