HMRC - OT26205 - Capital Allowances: Extended Ring Fence Expenditure Supplement For Onshore Activities - Relevant Percentage

CTA2010\S329E

The ERFES is calculated as a percentage of the pre-commencement qualifying expenditure or post-commencement losses at the relevant time.

The rate of ERFES; the relevant percentage; is 10 percent per annum.

The amount of supplement is proportionally reduced if the accounting period to which the claim relates is less than 12 months (S329I(5) and S329O(3)).

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