



HM Revenue  
& Customs

# COMPANY TAX RETURN GUIDE

*to form CT600 (2020) Version 3*

*for accounting periods starting on or after 1 April 2015*

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## About this guide

This guide will help you prepare your Company Tax Return.

It tells you how to complete the Company Tax Return form CT600 and what other information you need to include in your return, but it is not a guide to the Corporation Tax Acts. You will find links to further HM Revenue & Customs (HMRC) guidance about specific provisions. You may need to ask a professional tax adviser if there are any points you are unsure of.

What is a Company Tax Return and who needs to deliver one?

A Company Tax Return is not just form CT600. It also includes any supplementary pages, the company's accounts and tax computations. Follow the link below to find out what's included in a Company Tax Return.

[More on what's included in a Company Tax Return](#)

For details of the supplementary pages you may need to complete please see the [supplementary page section](#) of this guide.

If HMRC has sent a company a 'Notice to deliver a Company Tax Return' (form CT603) then the company must, by law, deliver a Company Tax Return. For this purpose, a company includes members' clubs, associations, societies and other unincorporated bodies.

[More on what's a company for Corporation Tax purposes](#)

You have to make a Company Tax Return for the company's accounting period (AP) that is the same as or ends in the period specified in form CT603. If the company's accounting period is not the same as the period specified in form CT603, please see the Company Taxation Manual (CTM) at CTM93020 for details of the period or periods for which the company must make a Company Tax Return.

[Read an overview of Corporation Tax accounting periods](#)

[Detailed guidance on Corporation Tax accounting periods in CTM93020](#)

When must you deliver a Company Tax Return

A Company Tax Return usually has to be delivered no later than 12 months after the end of the accounting period. If the company delivers its Company Tax Return late it may be subject to a penalty.

[An overview of deadlines for filing your Company Tax Return](#)

[Detailed guidance on return deadlines in CTM93030](#)

[Read about late filing penalties](#)

The return declaration

The return must include a declaration by the person making it that it is correct and complete to the best of their knowledge and belief.

Please note that giving false information in the return or concealing any part of the company's profits or tax payable can lead to both the company and yourself being prosecuted.

HMRC can also charge a penalty if the return is inaccurate.

[Read more about penalties for inaccurate returns](#)

If the company is sending in its own return then the declaration must be completed by the person making it on behalf of the company.

If a tax agent or adviser (an 'agent') is making the return on behalf of the company, the declaration must be completed by that agent.

If an agent is just sending on the return for the company then the declaration must be made by the proper officer or other person authorised to act on behalf of the company.

**Before the return is sent, the agent must make a copy of the information and receive confirmation from the proper officer or other person authorised to act for the company that the information is correct and complete to the best of that person's knowledge and belief.**

Delivering your return to HMRC

From 1 April 2011 onwards, all companies must deliver their Company Tax Return online for any accounting period ending after 31 March 2010.

The computations, and generally the accounts, must be in Inline eXtensible Business Reporting Language (iXBRL).

[Find out more about online filing and iXBRL](#)

To find out about the very limited exemptions from online filing please follow the link below.

[Exemptions from online filing](#)

If exceptionally you need a paper copy of the Company Tax Return form or supplementary pages you can download them from the HMRC website or contact the HMRC orderline on:

Phone: **0300 200 3411**

Fax: **0300 200 3419**

What happens next?

When you submit your online return to HMRC you will receive an acknowledgment of receipt. The acknowledgment does not mean that HMRC has agreed the figures in the return. HMRC can amend the return to correct obvious errors or omissions or anything else that they have reason to believe is incorrect in the light of information available to them.

HMRC can also enquire into the return.

Once you have delivered a Company Tax Return you can, subject to certain time limits, amend the return.

[Find out how to amend a Company Tax Return you've already filed](#)

If you discover an error in a return after you have submitted it to HMRC please tell HMRC promptly, otherwise you may be charged a penalty.

[Find out more about penalties](#)

Paying Corporation Tax

Corporation Tax and any related amounts must be paid electronically. The deadline for paying Corporation Tax is before the deadline for filing the Company Tax Return.

[Find out more about paying Corporation Tax](#)

Large companies, Ring fence profits and Bank Levy

There are special payment rules for large and very large companies. Special rules also apply to companies with ring fence profits or companies that are required to pay Bank Levy. Follow the links below to find out more.

[Instalment payments of Corporation Tax](#)

[Oil Taxation Manual](#)

[Bank Levy and paying Corporation Tax](#)

All references, in this guide and the CT600 form, to ring fence trade or profits are in relation to a production ring fence under Part 8 of CTA2010.

Boxes 585, 590 and 320 or supplementary page CT600I **should not** be completed for a contractor ring fence under Part 8ZA of CTA2010.

Computations

As part of your return, you must include computations to show how the figures in the Company Tax Return form have been derived from the figures in the company's accounts.

All the information you consider necessary to explain the derivation of the figures in the

Company Tax Return form should be included within the single iXBRL computations file.

For periods ending on or after 1 April 2017, new loss reform rules apply. You will need to identify, in your computation, unused losses that have been carried forward from a previous accounting period. You will need to show the total amount of unused losses that arose in a period ending before 1 April 2017 and the total amount that arose in a period ending on or after 1 April 2017. If applicable, you must also show separately any UK property business loss that arose in a period for which you were chargeable to Income Tax on your UK property business profits or other UK property income. Your calculations should show how these losses have been utilised in this accounting period and the amounts of pre/post 1 April 2017 loss and Income Tax property losses (where applicable) that you are carrying forward to the next accounting period. You must also show the amount of 'deductions allowance' you have used (S269ZZ(1)(a) CTA 2010).

Find out more about the [loss reform](#) rules.

If the company is a member of a deductions allowance group, the deductions allowance is shared amongst the group members. The group is required to nominate one of its members to submit a statement known as the 'group allowance allocation statement' specifying the amount of the allowance allocated to each company. The nominated company may submit the statement, as a PDF attachment, with its company tax return for the period.

CT600 Company Tax  
Return form

## CT600 Company Tax Return form

### Your Company Tax Return

Company  
Information

#### Company Information

##### 1 Company name

Enter the registered name of the company. If the company is not registered, enter the name given in the company's constitution or rules.

If the company's name is very long enter the abbreviated name you have agreed with HMRC.

##### 2 Company registration number

If the company is registered at Companies House, enter its company registration number (CRN).

##### 3 Tax Reference

Enter the company Unique Taxpayer Reference (UTR) which is the ten digits shown after the first three digits in the reference on the notice to deliver a company tax return - form CT603.

##### 4 Type of company

Make an entry from one of the following categories:

- 1 Unit trust or open-ended investment company (please see [CTM48000](#)). Type 1 should not be entered by non-exempt unauthorised unit trusts (NEUUTs) that come within the charge to CT from April 2014.
- 2 Close investment-holding company (please see [CTM60700](#)).
- 3 Company in liquidation which is chargeable at the main rate following the first period after liquidation (please see [CTM60780](#)).
- 4 No longer used.
- 5 Insurance (policyholders' share of profits charged at a rate equivalent to the basic rate of Income Tax under S88 Finance Act (FA) 1989).
- 6 Members' club or voluntary association (please see [CTM40105](#) and [CTM41305](#) and the Business Income Manual (BIM) at [BIM24200](#)).

- 7 Property management company (please see [BIM24782](#)).
- 8 Charity or owned by a charity (please see [CTM40050](#)).
- 9 Real Estate Investment Trust C – residual company (please see the Guidance on Real Estate Investment Trusts (GREIT) at [GREIT01040](#)).
- 10 Real Estate Investment Trust C – tax-exempt company (please see [GREIT01040](#)).
- 0 Where none of the above company types apply

## Northern Ireland

### Northern Ireland

This section has been added in readiness for when a Northern Ireland Executive together with the UK Government decide to introduce a devolved rate. See here for more information [Northern Ireland Corporation Tax regime: Draft guidance](#)

#### **5 NI trading activity**

Do not make an entry in this box as it is not currently used.

#### **6 SME**

Do not make an entry in this box as it is not currently used.

#### **7 NI employer**

Do not make an entry in this box as it is not currently used.

#### **8 Special circumstances**

Do not make an entry in this box as it is not currently used.

## About this return

### About this return

#### **30-35 Period of the return**

Enter the beginning and end dates of the period for which you are making the return. The period cannot start before 1<sup>st</sup> April 2015.

#### **40 Repayments this period**

Put an 'X' in this box if you think a repayment is due for this period. You can speed up your repayment by adding your bank or building society details at boxes 920 to 940.

#### **45 Claim or relief affecting an earlier period**

Put an 'X' in this box if you are making a claim in your return that reduces your Corporation Tax liability for an earlier period.

#### **50 Making more than one return now**

Put an 'X' in this box if you are making more than one return for this company at the same time.

#### **55 Estimated figures**

Put an 'X' in this box if you have used estimates. To find out more about estimated figures please see [CTM93280](#)

#### **60 Company part of a group that is not small**

Put an 'X' in this box if the company is a member of a group that is **not** small.

To find out more about the criteria for being a small group please see the Enquiry Manual at [EM1513](#)

## 65 Disclosure of tax avoidance schemes

Put an 'X' in this box if the company needs to disclose that it has used or is using avoidance schemes and where the company has been notified by an HMRC Monitored Promoter, or client of that monitored promoter, of a promoter reference number (PRN).

Find out more about the [disclosure regime](#)

## 70 Transfer pricing – Compensating adjustment claimed

### 75 Transfer pricing – Company qualifies for SME exemption

There are rules which potentially affect the taxation of transactions, including loans or loan guarantees, between connected businesses known as transfer pricing and thin capitalisation rules.

Small and medium-sized enterprises (SMEs) do not have to apply these rules when they calculate their 'self assessment' of tax payable, except in relation to transactions with connected businesses in certain territories with whom we have no treaty.

In this context an SME is a group of businesses employing fewer than 250 people worldwide, with a global turnover of less than €50m (£34m) and/or a balance sheet total less than €43m (£29m).

HMRC is asking businesses qualifying for this exemption to confirm their eligibility by putting an 'X' in the SME exemption box.

Other businesses, those outside the SME definition, are required to apply transfer pricing and thin capitalisation rules in relation to all transactions with connected businesses which create a UK tax advantage, including those entirely within the UK.

Where a business is required to make an uplift in its profits or restriction of its losses due to a transfer pricing adjustment for a UK-to-UK transaction with a connected business, then that other business will be able to make a claim to assess its profits and losses on a consistent basis, by making a compensating adjustment. HMRC is asking companies affected to put an 'X' in the 'Compensating adjustment claimed' box.

## 80-90 Accounts and computations

Put an 'X' in the appropriate box to show whether you are sending accounts for the period to which the return relates or for a different period.

### 95-141 Supplementary pages

Put an 'X' in the appropriate box or boxes to show which supplementary pages have been completed and are included as part of the Company Tax Return.

To find out more about what supplementary pages you need to complete please see the [supplementary page](#) section of this guide.

Company tax  
calculation

## Tax calculation

Turnover

## Turnover

### 145 Total turnover from trade

Enter the total trading turnover from any source, the profits of which would be reported in box 155.

Financial concerns that do not have a recognised turnover do not need to complete box 145.



## **150 Banks, building societies, insurance companies and other financial concerns**

Put an 'X' in box 150 if the company is a financial concern that does not have a recognised turnover figure.

Do not complete box 145 or box 150 if the company is an investment company or a unit trust.

Income

## Income

### **155 Trading profits**

This box is for trade profits in Part 3 Corporation Tax Act (CTA) 2009 including any profits arising from trades carried on wholly outside the UK. Enter the total of all the profits in box 155 (including any share of partnership profit and taking into account any Patent Box deductions).

Enter the total of all losses in box 780 or 790 (taking into account any Patent Box deductions).

Your computations should include a detailed calculation of this figure.

Please include a separate calculation of the profit or loss of each trade, showing any adjustments made to the figures in the accounts to arrive at the amount of profit or loss, and any capital allowances or balancing charges included in the calculation of the profit or loss.

Where relevant, please also include a calculation of the Patent Box deduction (S357A CTA 2010).

Find out more about the [Patent Box](#)

### **160 Trading losses brought forward set against trading profits**

You should complete box 160 if there are profits in box 155 and the company has unrelieved trading losses from earlier periods available to set against profits of the same trade. Where the losses brought forward are more than the profits of the trade entered in box 155 only enter sufficient losses to cover the trading profit.

Your computations should include a detailed calculation of this figure. For periods ending on or after 1 April 2017, new loss reform rules apply and your calculations must also show the amount of 'trading profits deductions allowance' you have used (S269ZB(7)(a) CTA 2010) and the additional information described in the [Computation section](#) of this guide.

Where the company carries on more than one trade you should provide a calculation of the profit of each trade and the amount of loss set off against each.

You should enter any unused trading loss that arose in a period ending on or after 1 April 2017, that can be set against total profits, in box 285. Losses that can only be set against trading profit should be entered in this box (box 160).

Find out more about [carrying a trading loss forward](#)

Find out more about the new [loss reform](#) rules.

If the accounts are drawn up in a foreign currency please see the Corporate Finance Manual (CFM) at [CFM64300](#)

### **165 Net trading profits**

Leave this blank if you did not put a figure in box 155.

Enter '0' if the entry in box 160 equals the entry in box 155.

### **170 Bank, building society or other interest, and profits from non-trading loan relationships**

Enter here the non-trading profits which a company has in respect of its loan relationships (trading credits and debits should be brought into account in calculating the profits of the trade).

Do **not** include any amounts of restitution interest in this box as these will be accounted for separately on the supplementary page [CT600K Restitution Tax](#).

This box includes:

**Loan relationships – Part 5 CTA 2009**

**Relationships treated as loan relationships – Part 6 CTA 2009**

**Derivative contracts – Part 7 CTA 2009**

Combine all the company's non-trading credits and debits into a single figure of profit or deficit. Enter the profit net of any deficit carried back from a later accounting period under S459(1)(b) CTA 2009.

Your computations should include a detailed calculation of this figure.

If the company has a non-trading deficit from loan relationships for the period enter the deficit in box 795.

If the company is a non-resident company landlord you must only include non-trading loan relationships referable to the UK property business and if that company has Income Tax losses brought forward, you should show the amounts brought forward, utilised and carried forward in your computation (see box 190).

Enter the net profits from non-trading loan relationships after relief for Income Tax losses brought forward.

To find out more about non-trading loan relationships please see [CFM32030](#)

**172 Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period**

Put an 'X' in this box if the figure in box 170 is net of a deficit carried back from a later accounting period. You should show the period from which the deficit has been carried back in your computations.

To find out more about carrying back a deficit please see [CFM32070](#)

**175 Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted**

Enter here the amount of annual payments not otherwise charged to Corporation Tax (Chapter 7 Part 10 CTA 2009) and from which Income Tax has not been deducted.

Your computations should include a detailed calculation of this figure.

**180 Non-exempt dividends or distributions from non-UK resident companies**

Enter any non-exempt dividends or distributions of a company not resident in the UK.

Your computations should include a detailed calculation of this figure.

**185 Income from which Income Tax has been deducted**

Enter the gross amount before tax and exclude any amount included in box 170.

Your computations should include a detailed calculation of this figure.

If you are a non-UK resident company landlord and have an amount on account of tax withheld under the Non-residents Landlord Scheme, you should enter your income in box 190 and the tax withheld in box 515.

To find out more about income from which tax has been deducted please see [CTM01170](#)

### **190 Income from a property business**

Enter here income within Part 4 CTA 2009 including income from land and buildings outside the UK.

If you are a non-UK resident company landlord and have an amount on account of tax withheld under the Non-residents Landlord Scheme, you should enter your income in box 190 and the tax withheld in box 515.

Your computations should show the adjustments made to the figures in the company's accounts to arrive at the amount of income and any capital allowances or balancing charges included in the calculation of the income.

If you are a non-resident company landlord and have Income Tax losses brought forward, you should show the amounts brought forward, utilised and carried forward in your computation.

Enter the net profit of the UK property business after capital allowances and relief for Income Tax losses brought forward.

Property income distributions (S548 CTA 2010) should generally be included here unless they should be included in calculating trading profits. Your computations should include a detailed calculation of this figure.

### **195 Non-trading gains on intangible fixed assets**

Enter here the non-trading gain on intangible fixed assets (where the intangible assets are held for the purpose of a trade or a property business include the credits and debits in calculating the profits of the trade or property business). If there is a non-trading loss you may need to make entries in boxes 265, 830 and 835.

Your computations should include a detailed calculation of this figure.

To find out more about the computational rules for intangible fixed assets (in Part 8 CTA 2009) please see the Corporate Intangibles Research and Development Manual (CIRD) at [CIRD13500](#)

### **200 Tonnage Tax profits**

Enter here the figure from box [F70](#) on the supplementary page [CT600F Tonnage Tax](#)

### **205 Income not falling under any other heading**

This box is for profits or gains that have not been included under any other heading. It will include miscellaneous charges listed in S1173 CTA 2010 except for non-trading gains on intangible fixed assets. Also include here non-exempt dividends or distributions of a company resident in the UK.

You can use this box to report a post cessation receipt. If you are making an election to have the CT rate that was applicable at the actual year of cessation of trade to be applied to the receipt, you may not be able to file your return online. If this situation arises, please contact the HMRC office that deals with your affairs.

Your computations should include a detailed calculation of this figure.

Chargeable gains

## **Chargeable gains**

### **210 Gross chargeable gains**

Enter the total gains in this period.

If there were no gains, leave this box and boxes 215 and 220 blank. Enter the details of any allowable losses in the period in box 825.

If you make an entry in box 210, 215 or 825 you should attach calculations of each chargeable gain and allowable loss to show how your entries have been arrived at. Include full details and any claims or elections.

Finance Act 2018 amended the indexation allowance rules. If you dispose of an asset on or after 1 January 2018, you must only calculate indexation up to December 2017. Before this change, indexation allowance was calculated up to the month of disposal. See [Corporation Tax on chargeable gains: Indexation Allowance rates](#) for more details.

To find out more about the chargeable gains (and allowable losses) of companies please see [Chargeable gains and Corporation Tax](#)

### **215 Allowable losses including losses brought forward**

Only enter a figure if you have an entry in box 210. The figure you enter in box 215 must not be greater than the figure in box 210.

If you make an entry in box 210, 215 or 825 you should attach calculations of each chargeable gain and allowable loss to show how your entries have been arrived at. Include full details and any claims or elections.

Finance Act 2018 amended the indexation allowance rules. If you dispose of an asset on or after 1 January 2018, you must only calculate indexation up to December 2017. Before this change, indexation allowance was calculated up to the month of disposal. See [Corporation Tax on chargeable gains: Indexation Allowance rates](#) for more details.

To find out more about allowable losses please see [Capital losses](#)

### **220 Net chargeable gains**

This equals box 210 minus box 215. If boxes 210 and 215 are equal enter '0'.

Profits before other deductions and reliefs

## [Profits before other deductions and reliefs](#)

### **225 Losses brought forward against certain investment income**

Enter the figure of losses brought forward allowed against certain investment income which would otherwise have been treated as trading income (S46 CTA 2010).

Your computations should include a detailed calculation of this figure.

To find out more about the losses that can be included in this box please see [CTM04250](#)

### **230 Non-trade deficits on loan relationships (including interest), and derivative contracts (financial instruments) brought forward set against non-trading profits**

Enter the amount of deficit carried forward from earlier periods and set off against the non-trading profits of this period. The amount entered in this box cannot exceed the total of boxes 170, 180, 185, 190 and 220.

Your computations should include a detailed calculation of this figure. For periods ending on or after 1 April 2017, new loss reform rules apply and your calculations must show the amount of 'non-trading profits deductions allowance' you have used (S269ZC(5)(a) CTA 2010) and the additional information described in the [Computation section](#) of this guide.

You should enter unused non-trade deficits that arose in a period ending on or after 1 April 2017, that can be set against total profits, in box 263.

Find out more about the [loss reform](#) rules.

To find out more about carrying forward a deficit please see [CFM32040](#)

If the accounts are drawn up in a foreign currency please see [CFM64300](#)

### **235 Profits before other deductions and reliefs**

This equals the net sum of boxes 165 to 205 and 220 minus the sum of boxes 225 and 230

## Deductions and reliefs

### **240 Losses on unquoted shares**

Enter here any Share Loss Relief under S68 CTA 2010.

Your computations should include a detailed calculation of this figure.

To find out more about Share Loss Relief please see the Venture Capital Schemes Manual at [VCM70000](#)

### **245 Management expenses**

Enter here management expenses under Chapter 2 Part 16 CTA 2009.

Your computations should include a detailed calculation of this figure. For periods ending on or after 1 April 2017, new loss reform rules apply and your calculations must also show the additional information described in the [Computation section](#) of this guide.

To find out more about management expenses please see [CTM08000](#).

Find out more about the [loss reform](#) rules.

### **250 UK property business losses for this or previous accounting period**

Show here losses of a UK property business (defined in Chapter 2 Part 4 CTA 2009) and for which relief is given under S62 CTA 2010.

Your computations should include a detailed calculation of this figure. For periods ending on or after 1 April 2017, new loss reform rules apply and your calculations must also show the additional information described in the [Computation section](#) of this guide.

Find out more about the [losses of a UK property business](#)

Find out more about the new [loss reform](#) rules.

### **255 Capital Allowances for the purpose of management of the business**

These are capital allowances for the purposes of management of the business (under S253 Capital Allowances Act (CAA) 2001) and apply to investment companies only.

Your computations should include a detailed calculation of this figure.

To find out more about how plant and machinery allowances are given to investment companies please see the Capital Allowances Manual (CA) at [CA29320](#)

### **260 Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)**

Enter the amount of the non-trading loan relationship deficit set against the profits of the same accounting period.

Your computations should include a detailed calculation of this figure.

To find out more about setting off a deficit against profits of the same period please see [CFM32060](#).

Your company's interest could be restricted under the Corporate Interest Restriction (CIR) rules (Part 10 TIOPA 2010). Find out more about [CIR](#).

### **263 Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)**

Enter the amount of the carried forward non-trading loan relationship deficit set against the profits of this accounting period.

Your computations should include a detailed calculation of this figure. For periods ending on or after 1 April 2017, new loss reform rules apply and your calculations must also show the additional information described in the [Computation section](#) of this guide.

To find out more about setting off a carried forward deficit against profits of this period see the [loss reform](#) rules.

### **265 Non-trading losses on intangible fixed assets**

Enter the amount you are claiming under S753 CTA 2009.

Your computations should include a detailed calculation of this figure. For periods ending on or after 1 April 2017, new loss reform rules apply and your calculations must also show the additional information described in the [Computation section](#) of this guide.

For periods ending on or after 1 April 2017, new loss reform rules apply.

Find out more about the [loss reform](#) rules.

### **275 Trading losses of this or a later accounting period**

Enter the total trading losses that you are claiming to set against total profits under S37 CTA 2010.

Your computations should include a detailed calculation of this figure.

If the company carries on more than one trade, identify in the computations the trade giving rise to the loss.

To find out more about [trading losses](#).

### **280 Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275**

Put an 'X' in box 280 if box 275 includes amounts carried back from a later accounting period.

No carry back claim can be made until the return for the period of the loss has been delivered. Identify in the computations the accounting period or periods from which the losses are carried back.

To find out more about [carrying a trading loss back](#).

### **285 Trading losses carried forward and claimed against total profits**

Enter the total carried forward trading losses that you are setting against total profits.

Your computations should include a detailed calculation of this figure. For periods ending on or after 1 April 2017, new loss reform rules apply and your calculations must also show the additional information described in the [Computation section](#) of this guide.

If the company carries on more than one trade, identify in the computations the trade giving rise to the loss.

To find out more about setting off a carried forward loss against profits of this period see the [loss reform](#) rules.

### **290 Non-trade capital allowances**

These are excess non-trade capital allowances under S260(3) CAA 2001.

Your computations should include a detailed calculation of this figure.

To find out more about non-trade capital allowances please see [CA29450](#)

### **295 Total of deductions and reliefs**

This is the total of boxes 240 to 275 and 290.

The total cannot exceed the figure in box 235.

### **300 Profits before qualifying donations and group relief**

This equals box 235 minus box 295.

### **305 Qualifying donations**

This box is for relief on donations to charities, Community Amateur Sports Clubs (CASCs) and, [grassroots sport](#). Enter the amount of qualifying donations made by the company in the period, but do not enter a figure greater than that in box 300.

Do not include payments that are otherwise deductible in calculating profits.

Your computations should include a detailed calculation of this figure.

You should show in your computations separate totals for qualifying charitable donations made to charities established in the UK and to organisations eligible for UK charitable tax reliefs established in the European Union (EU), Norway or Iceland.

Find out more about [gifts to charity and CASCs made by companies](#)

### **310 Group relief**

Enter the amount of group relief claimed. The figure you enter should not exceed box 300 minus box 305.

If the company is claiming group relief please complete the supplementary page [CT600C Group and consortium](#). Box 310 should equal box C10.

Find out more about [group relief](#)

### **312 Group relief for carried forward losses**

Enter the amount of group relief claimed. The figure you enter should not exceed box 300 minus box 305 and 310.

If the company is claiming group relief, please complete the supplementary page [CT600C Group and consortium](#). Box 312 should equal box C130.

For periods ending on or after 1 April 2017, new loss reform rules apply. Group relief for carried forward losses can be claimed for losses arising after 1 April 2017. Your computations should include a detailed calculation of the amount claimed which must include the amount of 'deductions allowance' you have used (S269ZZ(1)(a) CTA 2010).

If the company is a member of a deductions allowance group, the deductions allowance is shared amongst the group members. The group is required to nominate one of its members to submit a statement known as the 'group allowance allocation statement' specifying the amount of the allowance allocated to each company. The nominated company may submit the statement, as a PDF attachment, with its company tax return for the period.

To find out more about group relief for carried forward losses see the [loss reform](#) rules.

### **315 Profits chargeable to Corporation Tax**

This equals box 300 minus the sum of boxes 305 and 310.

This is the company's taxable total profits (S4 CTA 2010).

### **320 Ring fence profits included**

Enter the amount of production ring fence profits under Part 8 of CTA2010 that are included in box 315.

Your computations should include a detailed calculation of this figure.

To find out more about ring fence profits please see the Oil Taxation Manual at [OT21000](#)

### **325 Northern Ireland profits included**

Do not make an entry in this box as it is not currently used.

## Tax Calculation

## Tax Calculation

### **Boxes 330 to 425**

For each financial year enter the amount of profit chargeable at each rate of tax and the amount of tax.

To find out more please see [Corporation Tax rates](#)

### **430 Corporation Tax**

This equals the sum of boxes 345, 360, 375, 395, 410 and 425.

### **435 Marginal relief for ring fence trades**

Only complete this box if you have ring fence profits.

Enter the amount of Marginal Relief due.

### **440 Corporation Tax chargeable**

This equals box 430 less box 435

## Reliefs and reductions in terms of tax

## Reliefs and reductions in terms of tax

### **445 Community Investment relief**

Enter the amount of any Community Investment relief due under Part 7 Corporation Tax Act 2010.

### **450 Double Taxation Relief**

Enter any Double Taxation Relief claimed against corporation tax chargeable but exclude any amount included in box 500. Your computations should include a detailed calculation of this figure including details of any underlying tax relief claims.

Include any entry in box [F45](#) on the supplementary page [CT600F Tonnage Tax](#). To find out more about Double Taxation Relief please see [INTM167000](#)

### **455 Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim**

To find out more about underlying tax please see [INTM164010](#)

### **460 Put an 'X' in box 460 if box 450 includes any amount carried back from a later period**

Identify in the computations the period or periods from which the relief has been carried back.

To find out more about carrying back Double Taxation Relief please see [INTM163040](#) and [INTM164310](#)

### **465 Advance Corporation Tax**

Enter the amount of advance Corporation Tax set off.

Your computations should include a detailed calculation of this figure.

To find out more about the set-off of advance Corporation Tax for accounting periods beginning on or after 6 April 1999 please see [CTM18250](#)

### **470 Total reliefs and deduction in terms of tax**

This equals the sum of boxes 445, 465, and 480.



The figure can't exceed the figure in box 440.

Calculation of tax  
outstanding or  
overpaid

## Calculation of tax outstanding or overpaid

### **475 Net Corporation Tax liability**

This equals box 440 minus box 470.

### **480 Tax payable on loans and arrangements to participators**

Enter the figure from box [A80](#) on the supplementary page [CT600A Loans to participators by close companies](#)

### **485 Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A**

Put an 'X' in box 485 if you completed box [A70](#) in the supplementary pages [CT600A Loans to participators by close companies](#)

### **490 CFC tax payable**

Enter the total CFC charge due from box [B30](#) on the supplementary page [CT600B Controlled Foreign Companies](#)

### **495 Bank Levy payable**

Enter the amount of [Bank Levy](#) due.

### **496 Bank surcharge payable**

Enter the amount of [Bank surcharge](#) due.

### **500 CFC tax and bank Levy payable**

This box covers tax in respect of Controlled Foreign Companies, Bank Levy and Bank surcharge. Enter the sum of boxes 490, 495 and 496.

### **505 Supplementary charge (ring fence trades) payable**

Use this box to record the amount of supplementary charge for a production ring fence under Part 8 of CTA2010.

Enter the figure from box [I70](#) on the supplementary page [CT600I Supplementary charge in respect of ring fence trades](#)

### **510 Tax chargeable**

This equals the sum of boxes 475, 480, 500 and 505.

### **515 Income Tax deducted from gross income included in profits**

Enter the amount of Income Tax suffered by the company on investment income which it has received net of tax.

Your computations should include a detailed calculation of this figure.

To find out more about the set-off of Income Tax please see [CTM35250](#)

### **Do not include deductions on account of tax from contract payments under the Construction Industry Scheme.**

To find out more about the repayment of deductions that the company has not been able to set off against its PAYE liabilities please see [Construction Industry Scheme](#)

### **520 Income Tax repayable to the company**

This equals box 515 minus box 510. If box 515 does not exceed box 510 leave blank.

### **525 Self-assessment of tax payable before restitution tax**

This equals box 510 minus box 515. If box 515 exceeds box 510 enter '0.00'.

This is the amount of the company's self assessment if it does not have to account for tax chargeable on restitution interest.

### **527 Restitution tax**

Use this box to record the amount of corporation tax payable on restitution interest. - Part 8C of CTA10.

Enter the figure from box [K35](#) on the supplementary page [CT600K Restitution Tax](#)

### **528 Self-assessment of tax payable after restitution tax**

This equals the sum of boxes 525 and 527. This is the amount of the company's self assessment.

Tax reconciliation

## **Tax reconciliation**

### **530 Research and Development credit**

Enter the amount of the research and development (R&D) tax credit or research and development expenditure credit (RDEC) claimed. Your computations should include a detailed calculation of this figure.

Any RDEC you enter should include:

- RDEC arising in this AP – S104M CTA2009
- Any amount treated as RDEC for this accounting period under S104N (2) Step 3 (b) CTA2009
- Any amount deducted under S104O CTA2009 for a previous AP that has not been
  - surrendered under S104O (3) CTA2009, and/or
  - already used to discharge Corporation Tax liability.

To find out more about R&D tax credits please see [Research and Development \(R&D\) Relief for Corporation Tax](#).

### **535**

Do not make an entry in this box as it is not currently used.

### **540 Creative tax credit**

Enter the amount of film tax credit, animation tax credit, high-end television tax credit, children's television tax credit, video games tax credit, theatre tax credit, orchestra tax credit or museums and galleries tax credit. Your computations should include a detailed calculation of this figure.

To find out more about museums and galleries tax credit please see [Museums and galleries tax relief](#)

To find out more about the film tax credit, animation tax credit, high-end television tax credit, children's television tax credit, video games tax credit, theatre tax credit and orchestra tax credit please see [Creative sector tax reliefs](#)

### **545 Total of Research and Development credit and creative tax credit**

Enter the total of boxes 530 to 540.

**550 Land remediation tax credit**

Enter the amount of land remediation tax credit claimed.

Your computations should include a detailed calculation of this figure.

To find out more about land remediation tax credit please see [CIRD68000](#)

**555 Life assurance company tax credit**

Enter the amount of life assurance company tax credit claimed.

To find out more about the special provisions that apply to companies carrying on a life assurance business please see the Life Assurance Manual at [LAM04030](#).

Also include any amount of tax treated as paid on a non-trading loan relationship credit from a related transaction on an investment life insurance contract. To find out more please see the Insurance Policyholders Taxation Manual at [IPTM3900](#) onwards.

Box 555 must be restricted so that it does not exceed box 525.

**560 Total land remediation and life assurance company tax credit**

Enter the total of boxes 550 and 555.

**565 Capital allowances first-year tax credit**

First-year tax credits are repealed with effect for expenditure incurred on or after 1 April 2020 (FA19/S33).

Enter the amount of first-year tax credit claimed.

Your computations should include a detailed calculation of this figure.

To find out more about first-year tax credit please see [CA23175](#)

**570 Surplus Research and Development credits or creative tax credit payable**

Enter box 545 minus box 525. If the result is negative please enter '0' (zero).

**575 Land remediation or life assurance company tax credit payable**

Enter the sum of boxes 545 and 560 minus the sum of boxes 525 and 570.

This cannot exceed box 560.

Your computations should include a detailed calculation of this figure.

**580 Capital allowances first-year tax credit payable**

First-year tax credits are repealed with effect for expenditure incurred on or after 1 April 2020 (FA19/S33).

Enter the sum of boxes 545, 560 and 565 minus the sum of boxes 525, 570 and 575.

This cannot exceed box 565.

Your computations should include a detailed calculation of this figure.

**585 Ring fence Corporation Tax included**

and

**590 Ring fence supplementary charge included**

Use these boxes to record the amount of included corporation tax and supplementary charge for a production ring fence under Part 8 of CTA2010.

Enter the figures from boxes [I80](#) and [I85](#) on the supplementary page [CT600I](#) respectively.

Ensure that the amount of ring fence profits, are entered in box 320.

#### **586 NI Corporation Tax included**

Do not make an entry in this box as it is not currently used.

#### **595 Tax already paid (and not already repaid)**

Enter the amount of Corporation Tax paid by the company for the accounting period and not repaid by HMRC. Your computations should include a detailed calculation of this figure.

#### **600 Tax outstanding**

This equals the sum of boxes 525 minus 545, 560, 565 and 595.

Do not enter a negative figure.

**Repayments of Corporation Tax are made quickly and securely by direct credit (Bacs) to a bank or building society account. Please complete boxes 920 to 940 to give HMRC the bank details of the person to whom any repayment is to be made. Where the payment was made on debit/credit card, repayments will normally be made to that card.**

#### **610 Group tax refunds surrendered to this company**

Enter the amount surrendered to you by another group company under S963 of CTA 2010 or Regulation 9 of the Corporation Tax (Instalment Payments) Regulations 1998.

#### **615 Research and Development expenditure credits surrendered to this company**

Enter the amount of research and development expenditure credits surrendered to you by another group company under Chapter 6A Part 3 of CTA 2009.

Indicators and information

## Indicators and information

#### **620 Franked investment income/Exempt ABGH Distributions**

Enter the amount of franked investment income received by the company during the accounting period.

Franked investment income is the total of the amount of distribution in respect of which the company is entitled to a tax credit and the amount of the tax credit (S1126 CTA 2010).

Your computations should include a detailed calculation of this figure.

Exclude distributions made by certain other companies in the same group or by certain consortia company (S32(2) CTA 2010).

The term 'franked investment income' has been repealed from 6 April 2016. It has been replaced with other definitions of dividends for current areas of the legislation that use franked investment income.

From 6 April you should enter the amount of any 'exempt ABGH distributions' that the company has received. 'Exempt ABGH distribution' means a distribution which —

- a) is a distribution for the purposes of the Corporation Tax Acts only because it falls within paragraph A, B, G or H in section 1000(1) CTA 2010, and
- b) is exempt for the purposes of Part 9A of CTA 2009 (company distributions).

Exclude exempt distributions made by certain other companies in the same group or by certain consortia company (S279G(3) CTA 2010).

**Note:** The distribution **should not** be 'grossed up' by the addition of any tax credit.

If your accounting period spans 6<sup>th</sup> April 2016 you should enter the total amount of 'Franked Investment income' received before 6<sup>th</sup> April 2016 together with the amount of 'exempt ABGH distributions'.

#### **625 Number of 51% group companies**

Enter the number of companies in a 51% group that are related for any part of the accounting period. The total should include your company. You can leave this box blank if this company has no related 51% companies.

#### **630 should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (instalment Payments) Regulations 1998**

Put an 'X' in this box if the company was a large company for the purposes of quarterly instalments. However, if the return is for the period commencing from 6 April 2020 **and** the company has been chargeable to Income Tax on its profits of its UK property business immediately before that date, **for this return only DO NOT put an 'X' in this box.**

To find out more about large companies please see [CTM92520](#) and in the [Bank Levy Manual](#) at [BLM451000](#).

If you put an 'X' in this box you should also have entered the number of 51% group companies in box 625.

If you have made an entry in this box you should not make an entry in box 631.

#### **631 should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (instalment Payments) Regulations 1998**

Put an 'X' in this box if the company was a very large company for the purposes of quarterly instalments. However, if the return is for the period commencing from 6 April 2020 **and** the company has been chargeable to Income Tax on its profits of its UK property business immediately before that date, **for this return only DO NOT put an 'X' in this box.**

To find out more about very large companies please see [CTM92800](#).

If you put an 'X' in this box you should also have entered the number of 51% group companies in box 625.

If you have made an entry in this box you should not make an entry in box 630.

#### **635 is within a group payments arrangement for the period**

Put an 'X' in this box if the company is a participating company in a Group Payment Arrangement.

[Find out more about Group Payment Arrangements for Corporation Tax](#)

#### **640 has written down or sold intangible assets**

Put an 'X' if the company has written down or sold intangible assets.

This applies to any intangible assets – whether held for the purpose of a trade or property business, or for non-trading purposes.

#### **645 has made cross-border royalty payments**

Put an 'X' in this box if the company has made any royalty payment overseas. Please also see the notes for the supplementary page [CT600H Cross-border royalties](#) in this guide.

Put an 'X' in box 645 whether or not the company paid the royalty without deduction of tax or at the rate specified by a Double Taxation Treaty (because it reasonably believed that the recipient would be entitled to treaty relief) or without deduction of tax (because it reasonably

believed the recipient would be exempt from UK Income Tax following the implementation of the Interest and Royalties Directive).

Information about enhanced expenditure

## Information about enhanced expenditure

To find out more about this section please see:

- R&D: [Research and Development \(R&D\) Relief for Corporation Tax](#)
- Creative Tax Relief: [Creative Tax Relief](#)
- Land Remediation Relief: [CIRD60000](#)
- Land Remediation Relief (special provisions for life assurance companies): [Life Assurance Manual](#)

Research and Development (R&D) or creative enhanced expenditure

## Research and Development (R&D) or creative enhanced expenditure

**650 Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company**

Enter an 'X' in this box if the claim for R&D enhanced expenditure is made by a SME, including an SME subcontractor to a large company.

**655 Put an 'X' in box 655 if the claim is made by a large company**

Enter an 'X' in this box if the claim for R&D enhanced expenditure is made by a large company.

**660 R&D enhanced expenditure**

Enter the amount of the enhanced expenditure. Your computations should include a detailed calculation of this figure.

Expenditure which qualifies for Research and Development Expenditure Credit should not be included in this box.

**665 Creative enhanced expenditure**

Enter the amount of the enhanced expenditure. Your computations should include a detailed calculation of this figure.

Include claims for [film](#), [television](#), [animation](#), [video games](#), [theatre](#), [orchestra](#) or [museums and galleries](#) expenditure in this box.

**670 R&D and creative enhanced expenditure**

Enter the sum of boxes 660 and 655.

**675 R&D enhanced expenditure of a SME on work sub contracted to it by a large company**

Enter the amount of enhanced expenditure of a SME on work sub-contracted to it by a company that is not a SME.

Your computations should include a detailed calculation of this figure.

**680 Vaccines research expenditure**

Enter the **additional** deduction (40% for a large company) under S1089(2) or S1091(3) CTA 2009. Relief for a SME was withdrawn from 1 April 2012.

## Land remediation enhanced expenditure

### 685 Enter the total enhanced expenditure

Enter an amount equal to 150% of the qualifying land remediation expenditure.

Your computations should include a calculation of the qualifying expenditure.

Include claims under the special provisions for life assurance companies in this box.

## Information about capital allowances and balancing charges

### Allowances and charges in calculation of trading profits and losses

Complete the following boxes if the company is:

- claiming capital allowances
- liable to any balancing charges

Enter information about capital allowances and balancing charges included in the calculation of trading profits or losses in boxes 690 to 730.

Enter information about capital allowances and balancing charges not included in the calculation of trading profits or losses in boxes 735 to 755.

Show how you have calculated the capital allowances and balancing charges in the computation.

To find out more about capital allowances please see [Capital allowances](#)

### 690 Annual investment allowance

Enter the amount of Annual Investment Allowance included in the calculation of trading profits or losses.

To find out more about Annual Investment Allowance please see [Annual Investment Allowance](#)

### 695 and 700 Machinery and plant – special rate pool

Enter the total allowances including any Annual Investment Allowance claimed, in respect of the special rate pool in box 695.

Enter any balancing charges in respect of the special rate pool in box 700.

To find out more about the special rate pool please see [Types of plant and machinery allowances](#)

### 705 and 710 Machinery and plant – main pool

Enter the total allowances including any Annual Investment Allowance claimed, in respect of the main pool in box 705.

Enter any balancing charges in respect of the main pool in box 710.

To find out more about the main pool please see [Types of plant and machinery allowances](#)

### 711 Structures and buildings

If you hold the necessary allowance statements, enter the total amount of your structures and buildings allowances. Show how you calculated the allowances in your tax computation.

For guidance on how much and when you can claim see [Structures and buildings allowances](#)

For more detailed guidance see [Capital Allowances Manual at CA90000](#)

### **713 and 714 Electric charge-points**

Enter the total allowances in box 713 and any disposal values in box 714.

Box 713 is for the total expenditure incurred on the provision of plant or machinery for an electric vehicle charging point. Box 714 is for any amount brought into account upon disposal of such plant and machinery.

Record any 'disposal values' in box 714 even if a balancing charge has not arisen due to the disposal value being brought into account in the main or special rate pool

The sums included in boxes 713 and 714 are not to be included with other allowances and balancing charges in boxes 690 to 730 (unless a disposal value has been brought into account in the main or special rate pool, in which case it could affect the amounts entered in 695, 700, 705 and 710).

To find out more please see [electric vehicle charging points](#).

### **715 and 720 Business premises renovation**

Enter the total Business Premises Renovation Allowance (BPRA) in box 715 and any balancing charges in box 720.

Any residual BPRA for APs starting on or after 1 April 17 should be included in the 'Other allowances and charges' (boxes 725,730,750,755).

You cannot claim BPRA for expenditure incurred after 31 March 2017.

To find out more about BPRA please see [Renovating business premises](#)

### **721 and 722 Enterprise zones**

Enter the total allowances in box 721 and any disposal values in box 722.

Box 721 is for the total expenditure incurred on plant and machinery for use in a designated assisted area within an Enterprise Zone. Box 722 is for any amount brought into account upon disposal of such plant or machinery. These amounts are recorded separately for State aid purposes.

Record any 'disposal value' in box 722 even if a balancing charge has not arisen due to the disposal value being brought into account in the main or special rate pool.

The sums included in boxes 721 and 722 are not to be included with the other allowances and balancing charges in boxes 690 to 730 (unless a disposal value has been brought into account in the main or special rate pool, in which case it could affect the amounts entered in 695, 700, 705 or 710).

To find out more please see [Enterprise zones](#).

### **723 and 724 Zero emission goods vehicles**

Enter the total allowances in box 723 and any disposal values in box 724.

Box 723 is for the total expenditure incurred in the purchase of a zero emission goods vehicle. Box 724 is for any amount brought into account for the disposal of such a vehicle. These sums are recorded separately for State aid purposes.

Record any 'disposal value' in box 724 even if a balancing charge has not arisen due to the disposal value being brought into account in the main or special rate pool.

The sums included in boxes 723 and 724 are not to be included with the other allowances and balancing charges in boxes 690 to 730 (unless a disposal value has been brought into account in the main or special rate pool, in which case it could affect the amounts entered in 695, 700, 705 or 710).

To find out more please see [Zero emission goods vehicles](#).



Allowances and charges not included in calculation of trading profits and losses

## **725 and 730 Other allowances and charges**

Enter the total of other allowances included in the calculation of trading profits or losses of a trade but not included in the boxes above in box 725 and any other balancing charges in box 730.

## **Allowances and charges not included in calculation of trading profits and losses**

### **735 Annual investment allowance**

Enter the amount of Annual Investment Allowance not included in the calculation of trading profits or losses.

Please also see the note for box 690.

### **736 Structures and buildings**

If you hold the necessary allowance statements, enter the total amount of your structures and buildings allowances. Show how you calculated the allowances in your tax computation.

For guidance on how much and when you can claim see [Structures and buildings allowances](#)

For more detailed guidance see [Capital Allowances Manual at CA90000](#)

### **737 and 738 Electric charge-points**

Enter the total allowances in box 737 and any disposal values in box 738.

Box 737 is for the total expenditure incurred on the provision of plant or machinery for an electric vehicle charging point. Box 738 is for any amount brought into account upon disposal of such plant and machinery.

Record any 'disposal value' in box 738 even if a balancing charge has not arisen due to the disposal value being brought into account in the main or special rate pool.

The sums included in boxes 737 and 738 are not to be included with other allowances and balancing charges in boxes 750 or 755 (unless a disposal value has been brought into account in the main or special rate pool, in which case it could affect the amounts entered in those boxes).

To find out more please see [electric vehicle charging points](#).

### **740 and 745 Business premises renovation**

Enter the total BPRA in box 740 and any balancing charges in box 745.

Please also see the note for boxes 715 and 720.

### **746 and 747 Enterprise zones**

Enter the total allowances in box 746 and any disposal values in box 747.

This box is for the total expenditure incurred on plant and machinery for use in a designated assisted area within an Enterprise Zone. Box 747 is for any amount brought into account upon disposal of such plant and machinery. These amounts are recorded separately for State aid purposes.

The sums included in boxes 746 and 747 are not to be included with the other allowances and balancing charges in boxes 750 or 755 (unless a disposal value has been brought into account in the main or special rate pool, in which case it could affect the amounts entered in those boxes).

To find out more please see [Enterprise zones](#).

### **748 and 749 Zero emission goods vehicles**

Enter the total allowances in box 748 and any disposal values in box 749.

Box 748 is for the total expenditure incurred in the purchase of a zero emission goods vehicle. Box 749 is for any amount brought into account upon disposal of such a vehicle. These amounts are recorded separately for State aid purposes.

The sums included in boxes 748 and 749 are not to be included with the other allowances and balancing charges in boxes 750 or 755 (unless a disposal value has been brought into account in the main or special rate pool, in which case it could affect the amounts entered in those boxes).

To find out more please see [Zero emission goods vehicles](#).

### **750 and 755 Other allowances and charges**

Enter the total allowances, including any Annual Investment Allowance claimed, not included in the calculation of the profits or loss of a trade in box 750.

Enter any balancing charges not included in the calculation of the profit or loss of any trade in box 755.

Exclude from boxes 750 and 755 any amounts for BPRAs unless it is residual BPRAs for APs starting on or after 1 April 17.

Qualifying  
expenditure

## [Qualifying expenditure](#)

### **760 Machinery and plant on which first-year allowance is claimed**

Enter here the total expenditure incurred in the accounting period on which first-year allowances are claimed.

If you have claimed 100% first-year allowances on zero-emission goods vehicles, enterprise zones or electric charge-points you must show the total of those first-year allowances in your computations.

To find out more about first-year allowances please see [First-year allowances](#)

### **765 Designated environmentally friendly machinery and plant**

Enter the total expenditure incurred on qualifying energy-saving investments and environmentally beneficial plant and machinery, meeting the listed conditions on the Energy or Water Technology Criteria or Product Lists. The lists are available on the [Enhanced Capital Allowances website](#)

The total you enter here will also be included in the figure you enter in box 760.

### **770 Machinery and plant on long-life assets and integral features**

Enter the total expenditure on long-life assets or integral features, but exclude any amount entered in box 760 (expenditure on which first-year allowance is claimed).

The amount entered in this box should include any Annual Investment Allowance claimed.

To find out more about integral features please see [Capital allowances relating to buildings and renovation](#)

### **771 Structures and buildings**

For each structure or building that you brought into qualifying use for the first time during the period covered by this return, enter the qualifying expenditure as shown in the allowance statement.

If you incurred additional qualifying expenditure after you first brought a structure or building into qualifying use for which you are claiming an allowance for the first time and you have created an allowance statement, enter the amount of that additional expenditure.

Include details of the qualifying expenditure and when you first brought the structure or building into qualifying use in your tax computation.

For information on qualifying expenditure and allowance statements see [Structures and buildings allowances](#).

For more detailed guidance see [Capital Allowances Manual at CA90000](#)

### **775 Other machinery and plant**

Enter the total expenditure on machinery and plant that is not a long-life asset or integral feature, but exclude any amount entered in box 760 (expenditure on which first-year allowance is claimed).

The amount entered in this box should include any Annual Investment Allowance claimed.

## **Losses, deficits and excess amounts**

Losses, deficits and excess amounts

Your computations should include a detailed calculation of losses, deficits and excess amounts.

Amount arising

### **Amount arising**

In the following boxes enter the losses, deficits and excess amounts arising.

### **780 Losses of trades carried on wholly or partly in the UK (amount)**

Enter the losses of trades carried on wholly or partly in the UK (previously Case I of Schedule D), profits of which would fall within Part 3 CTA 2009.

To find out about trade losses please see [Trading losses](#)

Include in this box any surplus lease payments not brought into account for the purposes of calculating contractor ring fence profits under s356NA(3) CTA 2010.

### **790 Losses of trades carried on wholly outside the UK**

Enter the losses of trades carried on wholly outside the UK (previously Case V of Schedule D), profits of which would fall within Part 3 CTA 2009.

### **795 Non-trade deficits on loan relationships and derivative contracts (amount)**

Enter the non-trade deficit from loan relationships and derivative contracts arising, as calculated under S301 CTA 2009.

Please also see the note for box [170](#).

### **805 UK property business losses (amount)**

Enter the losses of a UK property business (defined in Chapter 2 Part 4 CTA 2009).

To find out more about the losses of a UK property business please see [Losses on property income](#)

### **815 Overseas property business losses**

Enter the losses of an overseas property business (defined in Chapter 2 Part 4 CTA 2009).

### **820 Losses from miscellaneous transactions**

Enter losses within S91 CTA 2010.

### **825 Capital losses**

Enter capital losses arising, calculated under S16 Taxation of Chargeable Gains Act (TCGA) 1992.

If you make an entry in boxes 210, 215 or 825 you should attach calculations of each chargeable gain and allowable loss to show how your entries have been arrived at. Include full details and any claims or elections.

To find out more about capital losses please see [Capital losses](#)

### **830 Non-trading losses on intangible fixed assets (amount)**

Enter non-trading losses arising on intangible fixed assets, calculated under Part 8 CTA 2009.

Excess Amounts

### [Excess Amounts](#)

#### **850 Management expenses (Amount)**

Enter the amount calculated under Part 16 CTA 2009.

Maximum available  
for surrender as  
group relief

### [Maximum available for surrender as group relief](#)

In the following boxes enter the maximum amount available for surrender by way of group relief.

To find out more about group relief please see [CTM80100](#)

You also need to complete supplementary pages [CT600C Group and consortium](#) if the company is surrendering any amount by way of group relief.

#### **785 Losses of trades carried on wholly or partly in the UK**

Enter the amount of trading loss (see S100 CTA 2010).

Include in this box any surplus lease payments not brought into account for the purposes of calculating contractor ring fence profits under s356NA(3) CTA 2010.

#### **810 UK property business losses**

Enter the UK property business loss (see S102 CTA 2010 subject to S105 CTA 2010).

Do not include an amount of property loss if that loss arose in a period for which you were chargeable to Income Tax on your UK property business profits or other UK property income.

#### **835 Non-trading losses on intangible fixed assets**

Enter the non-trading loss on intangible fixed assets (see S104 subject to S105 CTA 2010).

#### **840 Non-trade capital allowances**

Enter the capital allowance excess (see S101 CTA 2010).

#### **845 Qualifying donations**

Enter the qualifying charitable donations and qualifying expenditure on grass root sports (see Part 6 and part 6A CTA 2010 subject to S105 CTA 2010).

#### **855 Management expenses**

Enter the management expenses (see S103 subject to S105 CTA 2010).

Overpayments and  
repayments

### [Overpayments and repayments](#)

Please enter the company (or nominee) bank or building society details (boxes 920 to 940) on every return you complete, whether or not you think there may be a repayment.

HMRC can make repayments direct to a bank or building society account but for security reasons, only the details entered in boxes 920 to 940 from the latest return filed will be used.

Repayment may be made direct to your card if you paid the tax by debit or credit card.

Make sure you put an 'X' in box 40 or 45 to alert HMRC that a repayment may be due.

## Small Repayments

### 860 Do not repay sums of .....

If you do not want HMRC to make repayments below a certain amount, please complete box 860.

HMRC sets any overpayments you have against any other Corporation Tax liability before repaying them. Where a repayment is due, HMRC will

- Automatically repay an overpayment of more than £100.
- Automatically repay an overpayment of £100 or less when you enter bank details in boxes 920 to 940. Please note that it will do this even if you have entered an amount of less than £100 in Box 860.
- Set any repayment of £100 or less against later accounting periods when you have not entered any bank details in boxes 920 to 940.

You can stop HMRC from making an automatic repayment by entering an amount over £100 in box 860.

If your overpayment is over £100 and you enter an amount greater than £100 in box 860, HMRC will not make any repayment to the company or any authorised nominee unless it is above the limit you have chosen.

'Repayments' here include tax, payable credits, interest, and late-filing penalties or any combination of them.

If you want to surrender a tax refund under S963 CTA 2010 to another group company, do not complete this repayment limit authority but complete boxes 900 to 915.

Please note that you must renew or change any repayment limit authority you give each time you complete a Company Tax Return form, even if you are delivering two returns at the same time. Any repayment limit authority you have given for a previous return period will not be carried forward.

Repayments for the period covered by this return

## Repayments for the period covered by this return

Put an 'X' in box 40 to alert HMRC that a repayment may be due and enter the appropriate figure in boxes 865 to 895.

### 865 Repayment of Corporation Tax

Enter box 605 minus the sum of boxes 570, 575 and 580.

### 870 Repayment of Income Tax

Equals box 520.

### 875 Payable Research & Development Tax Credit

Enter the amount of payable R&D tax.

Your computations should include a detailed calculation of this figure.

### 880 Payable Research and Development expenditure credit

Enter the amount of payable research and development expenditure credit calculated under Step 7 of S104N (2) CTA2009.

Your computations should include a detailed calculation of this figure.

### 885 Payable creative tax credit

Enter the amount of payable [film](#), [television](#), [animation](#), [video games](#), [theatre](#), [orchestra](#) and [museums and galleries](#) tax credit.

Your computations should include a detailed calculation of this figure.

The amount must not exceed box 570.

**890 Payable land remediation or life assurance company tax credit**

Equals box 575.

**895 Payable capital allowances first-year tax credit**

Equals box 580.

Surrender of tax  
refund within group

[Surrender of tax refund within group](#)

Complete the following boxes if the company is surrendering a tax refund under S963 CTA 2010. Also put an 'X' in box 40 to alert HMRC that a repayment may be due.

To find out more about surrenders of tax refunds please see [CTM92440](#)

**900 The following amount is to be surrendered**

Enter the amount being surrendered by the company under S963 CTA 2010 (include surrenders under Regulation 9 of the Instalment Payments Regulations).

**905 Joint notice is attached**

Put an 'X' in box 905 if the joint notice is attached. For a surrender under Regulation 9 of the Instalment Payments Regulations, supply a schedule of the amount(s) and date(s) of each instalment surrendered.

**910 Joint notice will follow**

Put an 'X' in box 910 if the joint notice will follow.

**915 Please stop repayment of the following amount until we send you the Notice**

If the notice is not attached you must tell HMRC the amount of repayment you want to stop until you send them the notice. Enter the amount in pounds (£) and pence (p).

Bank details (for  
person to whom the  
repayment is to be  
made)

[Bank details \(for person to whom the repayment is to be made\)](#)

The quickest and safest method of repayment is for HMRC to send it directly to the company's bank or building society account.

**HMRC needs you to provide the account details every time you complete a return form.**

**If you are sending in more than one return at the same time, the details must be entered on both.**

**It is best to do this whether or not you think there may be a repayment at present.**

Complete boxes 920 to 940 with the details of the company's (or its nominee's) bank or building society account.

**920 Name of bank or building society**

Enter the name of the bank or building society of the person to whom the repayment is to be made.

**925 Branch sort code**

Enter the six-digit branch sort code number of the person to whom the repayment is to be made.

**930 Account number**

Enter the account number of the person to whom the repayment is to be made.

**935 Name of account**

Enter the name of the account of the person to whom the repayment is to be made.

**940 Building society reference**

Enter the reference for the building society of the person to whom the repayment is to be made (if applicable).

Payments to a person other than the company

## Payments to a person other than the company

**945 to 970 Repayment to someone other than the company**

If you want any repayment to go to someone other than the company you must give the nominee's details in boxes 955 to 965, and authorise the nomination by completing boxes 945, 950 and 970 every time you complete a Company Tax Return form.

Where you authorise a nominee, the bank or building society account details you give must be those of the nominee.

Declaration

## Declaration

The return must include a declaration.

**975 Name**

Enter the name of the person making the declaration.

**980 Date**

Enter the date the declaration is made.

**985 Status**

Enter the status of the person making the declaration.

Supplementary pages

## Supplementary pages

### What supplementary pages do I need to complete and include as part of the Company Tax Return?

#### CT600A – Close company loans and arrangements to confer benefits on participators

Use these supplementary pages if the company is close and has made

- a loan, or
- an arrangement to confer a benefit

to a participator which has not been repaid within the period.

#### CT600B – Controlled foreign companies and foreign permanent establishment exemptions

Use these supplementary pages if your company held an interest in a foreign company controlled from the UK.

### **CT600C – Group and consortium relief**

Use these supplementary pages if you are claiming or surrendering relief under group or consortium or unrelieved foreign tax provisions.

### **CT600D – Insurance**

Use these supplementary pages if your company has been involved in overseas life assurance business (OLAB).

### **CT600E – Charities and Community Amateur Sports Clubs (CASCs)**

Use these supplementary pages if your charity or CASC claims exemption from tax on all or any part of its income and gains.

### **CT600F – Tonnage Tax**

Use these supplementary pages if your company operates ships and is a party to a Tonnage Tax election.

### **CT600G -**

This Supplementary page is not currently used.

### **CT600H – Cross-border Royalties**

Use these supplementary pages if the company is a UK company and made cross-border royalty payments.

### **CT600I – Supplementary charge in respect of ring fence trades**

Use these supplementary pages if your company carried on a production ring fence trade (generally, oil extraction or exploitation of rights in the UK or UK Continental Shelf).

### **CT600J – Disclosure of tax avoidance schemes**

Use these supplementary pages if you are party to any notifiable arrangements under S306, S308, 309, 310 FA 2004 and you have received a reference number.

Or

Under S253 FA 2014 you are required to provide HMRC with any promoter reference number notified to you by an HMRC monitored promoter, or client of that promoter.

### **CT600K – Restitution Tax**

Use these supplementary pages if your company has received restitution interest. - Part 8C of CTA 2010

Important points  
about all  
supplementary pages

Please note:

- Supplementary pages, when completed, form part of the company's return.
- Supplementary pages set out the information HMRC needs and provides a standard format.
- Complete the boxes with whole figures only, except where pence or decimals are indicated.
- Supplementary pages are covered by the declaration.
- The warning about prosecution, and the advice about late and incorrect returns, and late payment of tax also apply to the supplementary pages.



The following notes will help you to understand any terms that have a special meaning and will help with the completion of the supplementary pages.

## CT600A – Close company loans and arrangements to confer benefits on participators

### When to complete

You need to complete these supplementary pages if the company is close, and in this period

- has made a loan (or loans) which has not been repaid within the period to
  - an individual participator, or associate of a participator, or
  - any partnership in which at least one of the partners is an individual who is such a participator or associate; or
  - trustee of a settlement, one or more of the trustees or beneficiaries of which is a participator or their associate.
- tax is due under S455 CTA 2010 or
- has been party to tax avoidance arrangements under which a benefit is conferred on an individual who is a participator, or an associate of a participator, in this period and no return payment has been made to the company within the period.
- tax is due under S464A CTA 2010.

### What to do when you have completed these supplementary pages

- Copy the figure from box A80 in part 5 to box 480 of the form CT600.
- Put an 'X' in box 485 of the form CT600 if you have completed box A70 in part 3 of these pages.

### Notes

A '**close company**' is one which is under the control of five or fewer participators, or of any number of participators who are directors (S439 CTA 2010). A 'loan' within S455 CTA 2010 includes the situation where a participator incurs a debt to the close company (S455(4)(a) CTA 2010), for example, by overdrawing a current or loan account.

There are exceptions where S455 CTA 2010 does not apply.

- A debt incurred for the supply by the close company of goods or services in the ordinary course of its trade or business, unless the credit given exceeds six months, or is longer than that normally given to the company's customers (S456(2)).
- Certain loans made to full-time working directors or employees who do not have a material interest in the close company (S456(3) CTA 2010).
- Loans or advances made to a trustee of a charitable trust on or after 25 November 2015, providing that the loan or advance is applied to the purposes of the charitable trust only (S456(2A) CTA 2010).

A loan is not 'repaid' where S464C CTA 2010 applies. If that section applies to any payment/repayment/return repayment, then the amount of loan or benefit conferred which is deemed to be outstanding should be included in this return.

A '**participator**' is a person having a share or interest in the capital or income of the company and includes any loan creditor of the company (S454 CTA 2010).

An '**associate**' of a participator includes any relative or partner of the participator and the trustees of any settlement of which the participator or their relative is, or was, a settlor (S448 CTA 2010).

Methods by which a loan can be 'repaid' include depositing money into the company's bank account, crediting the participator's current or loan account with a dividend, director's remuneration or bonus, or book entry.

The term '**release**' refers to a formal procedure that normally takes place under seal for a consideration, whereas '**write off**' is a wider term that does not necessarily require formal arrangements and could include acceptance by the company that the loan will not be recovered and has given up attempts to recover it.

### **A1 Company Name**

Enter the company name.

### **A2 Tax reference**

Enter the company's 10 digit unique taxpayer reference.

### **Period covered by this supplementary page (cannot exceed 12 months)**

#### **A3 - from DD MM YYYY**

Enter the start date of the accounting period.

#### **A4 - to DD MM YYYY**

Enter the end date of the accounting period.

Part 1: Loans or  
arrangements made

## **Part 1: Loans or arrangements made**

You must complete part 1 if the company is close and, in this period

- has made a loan (or loans) to:
  - an individual participator, associate of a participator, or
  - any partnership in which at least one of the partners is such a participator associate, or
  - trustees of a settlement, one or more of the trustees or beneficiaries of which is a participator or their associate.

and the loan(s) have not been repaid within the period; or

- has been party to tax avoidance arrangements under which a benefit is conferred on an individual who is a participator, or an associate of a participator, in this period and no return payment has been made to the company within the period.

### **A5 Loans repaid, released or written off or return payments**

Put an "X" in this box if any/all loans made during the period have been repaid, released, or written off, or, in the case of arrangements, return payments have been made before the end of the period.

### **A10 Outstanding loans and arrangements made**

Enter in the table details of any outstanding loans or details of any benefit conferred under arrangements within S464A CTA 2010 made to a participator or associate of a participator during the return period.

If the participator or associate has a current or loan account with the company, enter details of each participator's or associate's account.

The amount you enter in column 2 of the table is the total of all debit entries on the account, less any credit entries and less any credit balance brought forward from the previous return period. In arriving at this figure you must exclude any credit entries that represent repayment, release or write-off of loans made in earlier return periods.

## A15 Total

Enter the total of:

- all loans within S455 CTA 2010 made during the accounting period which have not been repaid, released or written off before the end of the period; plus
- any benefit conferred under arrangements chargeable by S464A during the accounting period for which no return payment has been made before the end of the accounting period.
- loans / benefits conferred which are deemed to be outstanding by the operation of S464A CTA 2010.

## A20 Tax chargeable

Enter the total amount of tax chargeable on loans made or benefits conferred at A15.

For loans made or benefits conferred before 6 April 2016 tax is charged at 25%.

For loans made or benefits conferred on or after 6 April 2016 tax is charged at the dividend upper rate specified in section 8(2) of ITA 2007 for the tax year in which the loan or advance is made.

The dividend upper rate is currently 32.5%.

Part 2: Relief for return payments and/or made or amounts repaid, released or written off within nine months

## Part 2: Relief for return payments and/or made or amounts repaid, released or written off within 9 months

Complete part 2 to obtain relief for amounts included in box A15 that were repaid, released or written off if:

- the return is for the period in which the loans were made or the benefit conferred.
- the loan was repaid, released or written off (or a return payment made for the value of the benefit) after the end of the period but earlier than nine months and one day after the end of the accounting period in which the loan was made.

## A25 Relief for returned payments or amounts repaid, released or written off within 9 months

Enter in the table details for each participator or associate. If there have been a number of repayments or return payments on an account, enter only the total repayments and return payments for that account and give the date of the last repayment.

**A separate entry must be made for each loan or part loan that has been released or written off.**

### Example

A company makes a loan during the accounting period ended 31 December 2014 and it is all repaid to the company on 30 June 2015. The company's tax return for the accounting period ended 31 December 2014 is sent to HMRC on 1 November 2015. Part 2 should be completed because the loan was repaid after the end of the accounting period but earlier than nine months and one day after it.

## A30 Total amount repaid/return payments made

Enter the total amount of repayments and return payments made after the end of the accounting period but earlier than nine months and one day after the end of the accounting period.

### A35 Total amount released or written off

Enter the total amount released or written off after the end of the accounting period but earlier than nine months and one day after the end of the accounting period.

### A40 Total

This equals the sum of boxes A30 and A35.

### A45 Relief due

Enter the total amount of relief due on amounts released or written off at A40.

For loans made or benefits conferred before 6 April 2016 relief is due at 25%.

For loans made or benefits conferred on or after 6 April 2016 relief is due at the dividend upper rate specified in section 8(2) of ITA 2007 for the tax year in which the loan or advance was made.

The dividend upper rate is currently 32.5%

Part 3: Relief due now for return payments and/or amounts repaid, released or written off later

### Part 3: Relief due now for return payments and/or amounts repaid, released or written off later

Relief for loans made/benefit conferred under arrangements during the return period repaid, released or written off (or return payments made of benefit conferred) **more than nine** months after the end of the period and **where relief is due now**. Most companies will not need to complete part 3.

Only complete part 3 if all of the following conditions apply.

- Where the loan was made or benefit conferred under arrangements during the return period.
- Where repayment, release or write off, or return payment was more than nine months after the end of the period in which the loan was made.
- The return is submitted after the date on which relief is due (if the return is sent in very late, at least 21 months after the end of the return period).

Complete part 3 only if loans made/benefit conferred under arrangements during the return period, that have not been included in part 2, have been repaid, released or written off (or a return payment made against benefit conferred) and where relief is due now.

#### Example 1

A company makes a loan during the accounting period ended 31 December 2014 and it is all repaid on 30 November 2015. The company's return for the accounting period ended 31 December 2014 is sent to HMRC on 1 December 2015. Part 3 of this form should not be completed because, although the loan was repaid more than nine months after the end of the return period, the return is sent earlier than nine months after the end of the return period in which the loan was repaid. Relief for the repayment can't be given until the due date of the accounting period in which the repayment was made, in this case 1 October 2016 (S458(4), (5) and (6) CTA 2010). The company must make a separate claim for relief.

#### Example 2

Same as previous example except that the return is not sent in until 3 December 2016. Relief for the repayment is due on or after 1 October 2016. In this case part 3 can be completed because the repayment was made more than nine months after the end of the accounting period in which the loan was made, and the relief is due at the time the return is sent in.

### **A50 Relief due now for return payments and/or amounts repaid, released or written off later**

Enter appropriate details in the table.

### **A55 Total amount repaid/return payments made**

Enter the total amount repaid/return payments made more than nine months after the end of the accounting period where relief is due now.

### **A60 Total amount released or written off**

Enter the total amount released or written off more than nine months after the end of the accounting period where relief is due now.

### **A65 Total**

This is the sum of boxes A55 and A60.

### **A70 Relief due**

Enter the total amount of relief due on amounts released or written off at A65.

For loans made or benefits conferred before 6 April 2016 relief is due at 25%.

For loans made or benefits conferred on or after 6 April 2016 relief is due at the dividend upper rate specified in section 8(2) of ITA 2007 for the tax year in which the loan or advance was made. The dividend upper rate is currently 32.5%.

If you have made an entry in box A70 put an 'X' in box 485 on the form CT600.

Summary  
Information

## Summary Information

### **A75 Total of all loans and arrangements, for all periods, outstanding at the end of the return period**

Enter the total of all loans outstanding and value of benefit conferred under arrangements (for the purposes of S464A CTA 2010) for which no return payment has been made at the end of the accounting period – including those which were made in this period and earlier periods and those deemed to be outstanding by S464C CTA 2010.

### **A80 Tax Payable**

This equals box A20 less the sum of boxes A45 and A70.

Copy the figure from box A80 to box 480 on the form CT600.

### **More Information**

To find out more about loans to participators please see [Directors' loan accounts and Corporation Tax explained](#)

## CT600B – Controlled foreign companies and foreign permanent establishment exemptions

### When to complete

You will need to complete the supplementary pages for these CFCs if the company held a relevant interest of 25% in a CFC at any time in this accounting period and the accounting period of the CFC either ended at the same time as the company's accounting period or it ended within the company's accounting period. Any CFC that satisfies the Tax Exemption, the Excluded Territories Exemption or the Low Profit Margin Exemption does not need to be included on the return pages.

### What to do when you have completed these supplementary pages

Copy the figure (if any) from the summary box B30 on these pages to box 490 of form CT600.

### Notes

The following information is required:

#### B1 Company name

Enter the company name.

#### B2 Tax reference

Enter the company's 10 digit unique taxpayer reference.

#### Period covered by this supplementary page (cannot exceed 12 months)

##### B3 - from DD MM YYYY

Enter the start date of the accounting period.

##### B4 - to DD MM YYYY

Enter the end date of the accounting period.

### CFC Details

## CFC Details

### B5 – CFC Table

#### A – Name of CFC

Enter the full name of the CFC.

#### B – Territory of residence

Enter the territory of residence of the CFC as determined under Chapter 20 Part 9A TIOPA 2010.

#### C – Type of exemption due (if any)

A company that is a chargeable company (as defined in S371BD TIOPA) needs to make an entry where all of its profits are excluded from charge because:

- none of Chapters 4 to 8 apply (by noting 'Gateway Chapter 3' in column C)
- although one or more of Chapters 4 to 8 needs to be considered, no chargeable profits arise (by noting the relevant chapter number from 4 to 8 in column C)
- profits from qualifying loan relationships are fully exempt under Chapter 9 (by noting 'Chapter 9' in column C) or
- the CFC is exempted by the Exempt Period Exemption or the Low Profits Exemption by noting the relevant exemption in column C.

If there will be no CFC charge by virtue of Chapters 3 to 8 or an exemption applies, there is no need to complete columns D to J for the CFC.

**D – Percentage of apportionable profits and creditable tax**

Enter the figure for “P%” as defined by S371BC. This will usually be the percentage of ordinary share capital held directly or indirectly by the UK company (but not by associated or connected persons). In all other circumstances, the appropriate percentage should be calculated on a just and reasonable basis.

If profits are partially exempted by the operation of any chapter (including Chapter 9) this should not be recorded in Column D.

**E – Chargeable profits**

Enter the profits that pass through the CFC charge gateway in Chapters 3 to 8 calculated in accordance with S371BA TIOPA 2010. Profits subject to charge under Chapter 5 may be wholly or partially exempted by Chapter 9 on the making of a claim on the tax return. The figure entered in Column E should be before any such claim.

**F – Tax on chargeable profits**

Enter the amount of tax (the CFC charge) due in respect of the chargeable company’s share of the CFC’s chargeable profits.

**G – Creditable tax**

Enter the amount of tax already paid on the chargeable profits that is deductible.

**H – Reliefs in terms of tax (exemption claimed under Chapter 9)**

Enter the amount of tax on any profits excluded by the making of a claim under Chapter 9 of Part 9A, TIOPA 2010.

**I – ACT as restricted**

Enter the amount of any unrelieved surplus Advance Corporation Tax (ACT) under S32 FA 1998

**J – CFC charge due**

Enter the amount of CFC charge due

**B10 – Total tax on chargeable profits**

Enter the total of column F

**B15 – Total creditable tax**

Enter the total of column G

**B20 – Total reliefs in terms of tax**

Enter the total of column H

**B25 – Total ACT as restricted**

Enter the total of column I

**B30 – Total CFC charge due**

Enter the total of column J.

Also enter this amount in box 490 on the form CT600.



**B35 – Put an ‘X’ in the box if this is the first period where an election for foreign permanent establishment exemption applies**

Enter an ‘X’ in the box if this is the first period where an election for foreign permanent establishment exemption applies.

To find out more please see [INTM281010 - Foreign Permanent Establishments of UK Companies: introduction: overview](#)

## CT600C – Group and consortium

### You need to complete these supplementary pages if:

- you are claiming or surrendering any amounts under the group and/or consortium relief provisions
- you are claiming or surrendering eligible unrelieved foreign tax.
- you are claiming or surrendering any amounts under s356NA(3)(b) CTA 2010 (surplus lease payments not brought into account for the purposes of calculating contractor ring fence profits)
- you are claiming or surrendering any carried forward loss amount under the [loss reform](#) rules

### What to do when you have completed these supplementary pages

- Copy any figure from box C10 in part 1 to box 310 of the form CT600.
- Copy any figure from box C130 in part 3 to box 312 of the form CT600.

### Notes

The following information is required:

#### C1 Company name

Enter the company name.

#### C2 Tax reference.

Enter the company's 10 digit unique taxpayer reference.

#### Period covered by this supplementary page (cannot exceed 12 months)

#### C3 - from DD MM YYYY

Enter the start date of the accounting period.

#### C4 - to DD MM YYYY

Enter the end date of the accounting period.

Part 1: Claims to group relief

## Part 1: Claims to group relief

You need to complete this part if you are claiming group relief in your calculation of Corporation Tax payable. Group relief claims in respect of carried forward losses must only be entered in Part 3.

Unless a simplified arrangement is in force, you must also attach a copy of each surrendering company's notice of consent to the claim. Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium.

#### C5 Surrendering Company Details

Enter the following for each surrender:

- The name of the surrendering company
- The accounting period of the surrendering company if different from the period covered by the return
- The tax reference of the surrendering company or other information that can identify the company. For example, the company registration number

- The amount of the surrender claimed

### **C10 Total amount claimed**

Enter the total amount of group relief claimed.

Copy the figure from box C10 to box 310 on the form CT600.

### **C15 Trade losses of a permanent establishment**

Put an 'X' in this box if a group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company.

### **C20 Losses of a non-resident company**

Put an 'X' in this box if a group relief claim involves losses of a non-resident company other than those covered by box C15 or a non-resident link company.

A claim 'involves' a non-resident if the claimant, the surrendering company or any other company by reference to which their group relationship is established, is non-resident.

### **Claim authorisation**

Complete this section if simplified arrangements apply and copies of consent are not supplied.

Part 2: Amounts surrendered as group relief

## **Part 2: Amounts surrendered as group relief**

You need to complete this part if the company is surrendering any amount under the group (or consortium) provisions. Group relief claims in respect of carried forward losses must only be entered in Part 4.

**Unless** a simplified arrangement is in force:

- a notice of consent to each claim is needed
- this part is acceptable as a notice of consent, if the surrendering company details are entered and it is completed by an authorised person
- send a copy of the notice of consent to the HMRC office dealing with the claimant company's return before or at the same time as the claimant company submits its return claiming the group relief
- the consent of all the other consortium members is needed for consortium relief.

### **C45 Trading losses - total**

Enter the amount of trade losses surrendered.

### **C46 Trading losses – Northern Ireland**

Do not make an entry in this box as it is not currently used.

### **C50 Excess non-trade capital allowances over income from which they are primary deductible**

Enter the amount of non-trade capital allowances surrendered.

### **C55 Non-trading deficit on loan relationships**

Enter the amount of non-trading deficit surrendered.

### **C60 Excess qualifying charitable donations over profits**

Enter the amount of charitable and grassroots sport donations surrendered.

**C65 Excess UK property business losses over profits**

Enter the amount of losses surrendered.

**C70 Excess of management expenses over profits**

Enter the amount of management expenses surrendered.

**C75 Non-trading deficit on intangible fixed assets**

Enter the amount of non-trading deficit surrendered.

**C80 Total**

Enter the total amount surrendered.

**C85 Details of surrender**

Enter the following for each surrender:

- The name of the claimant company
- The accounting period of the claimant company if different from the period covered by the return
- The tax reference of the claimant company or other information that can identify the company. For example, the company registration number
- The amount surrendered

**C90 Total amount surrendered**

Enter the total amount surrendered.

**Details of company surrendering relief**

Complete the whole of this section if you are using this form as the notice of consent to surrender.

**C115 Full name of person authorising**

Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete this section on behalf of the company.

**More information**

To find out more about group relief please see [CTM80100](#)

Part 3: Carried forward losses claimed as group relief

**Part 3: Claims to group relief**

You need to complete this part if you are claiming group relief for carried forward losses in your calculation of Corporation Tax payable.

Unless a simplified arrangement is in force, you must also attach a copy of each surrendering company's notice of consent to the claim. Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium.

**C125 Surrendering Company Details**

Enter the following for each surrender:

- The name of the surrendering company
- The accounting period of the surrendering company if different from the period covered by the return

- The tax reference of the surrendering company or other information that can identify the company. For example, the company registration number
- The amount of the surrender claimed

**C130 Total amount claimed**

Enter the total amount of group relief claimed.

Copy the figure from box C10 to box 312 on the form CT600.

**C135 Trade losses of a permanent establishment**

Put an 'X' in this box if a group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company.

**Claim authorisation**

Complete this section if simplified arrangements apply and copies of consent are not supplied

Part 4: Carried forward losses surrendered as group relief

**Part 4: Amounts surrendered as group relief**

You need to complete this part if the company is surrendering any amount of carried forward loss under the group (or consortium) provisions.

**Unless** a simplified arrangement is in force:

- a notice of consent to each claim is needed
- this part is acceptable as a notice of consent, if the surrendering company details are entered and it is completed by an authorised person
- send a copy of the notice of consent to the HMRC office dealing with the claimant company's return before or at the same time as the claimant company submits its return claiming the group relief
- the consent of all the other consortium members is needed for consortium relief.

**C160 Trading loss carried forward - total**

Enter the amount of trade losses surrendered.

**C161 Trading loss carried forward – Northern Ireland**

Do not make an entry in this box as it is not currently used.

**C165 Non-trading deficit on loan relationships carried forward**

Enter the amount of non-trading deficit surrendered.

**C170 UK property business losses carried forward**

Enter the amount of losses surrendered.

**C175 Management expenses carried forward**

Enter the amount of management expenses surrendered.

**C180 Non-trading deficit on intangible fixed assets carried forward**

Enter the amount of non-trading deficit surrendered.

**C185 Total**

Enter the total amount surrendered.

**C190 Details of surrender**

Enter the following for each surrender:

- The name of the claimant company
- The accounting period of the claimant company if different from the period covered by the return
- The tax reference of the claimant company or other information that can identify the company. For example, the company registration number
- The amount surrendered

**C195 Total amount surrendered**

Enter the total amount surrendered.

**Details of company surrendering relief**

Complete the whole of this section if you are using this form as the notice of consent to surrender.

**C220 Full name of person authorising**

Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete this section on behalf of the company.

**More information**

To find out more about group relief for carried forward losses see the [loss reform](#) rules

## CT600D – Insurance

**You need to complete these supplementary pages if:**

the insurance company, including a friendly society, has either entered into policies or contracts in the accounting period which it has treated as relating to Overseas Life Assurance Business (OLAB) in the accounting period.

**Notes**

The following information is required:

**D1 Company name**

Enter the company name.

**D2 Tax reference**

Enter the company's 10 digit unique taxpayer reference.

**Period covered by this supplementary page (cannot exceed 12 months)****D3 - from**

Enter the start date *DD MM YYYY* of the accounting period.

**D4 - to *DD MM YYYY***

Enter the end date of the accounting period.

**D5 Overseas Life Assurance Business**

Put an 'X' in the box if the company has obtained or completed all the certificates, documents, undertakings and declarations required by Regulations 4 to 11 of the Insurance Companies (Overseas Life Assurance Business) (Compliance) Regulations 1995 that relate to the policies and contracts it has entered into in the accounting period which it has treated as being an OLAB in this return.

Companies that write policies and contracts which fall to be treated as an OLAB must, in most cases, complete certain certificates and obtain declarations and other documents from policyholders or cedant companies. The business should only be treated as an OLAB (which gives certain tax advantages) in the return and accompanying explanations and calculations if the various documents have been created or obtained within the time limits laid down in the regulations. If the company is unable to certify this by placing an 'X' in the box above, the return must be made on the basis that the relevant business is not an OLAB.

## CT600E - Charities and Community Amateur Sports Clubs (CASCs)

### You need to complete these supplementary pages if:

the charity/CASC claims exemption from tax on all or any part of its income and gains.

These supplementary pages will form the charity's/CASC's claim to exemption from tax on the basis that its income and gains have been applied for charitable or qualifying purposes only.

How often you are asked to make a return will depend on the extent and nature of your activities.

### Notes

The following information is required:

#### E1 Company name

Enter the name of the charity or CASC.

#### E2 Tax reference

Enter the company's 10 digit unique taxpayer reference.

#### Period covered by this supplementary page (cannot exceed 12 months)

#### E3 - from DD MM YYYY

Enter the start date of the accounting period.

#### E4 - to DD MM YYYY

Enter the end date of the accounting period.

### Claims to exemption

#### Claims to exemption

**E15 The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains. (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)**

You must make an entry in this box and either box E20 or E25

**E20 All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes**

Put an 'X' in the relevant box if, during the period covered by these supplementary pages, all income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only.

**E25 Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and you have completed the form CT600.**

Put an 'X' in the relevant box if, during the period covered by these supplementary pages, some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only.

Non-exempt income or gains, or income and gains that have not been applied for charitable or qualifying purposes only, should be entered on the main CT600 form.

#### E35 Status

Except where a liquidator or administrator has been appointed, any person who is authorised to do so may sign on behalf of the company. For CASCs the treasurer should sign.



## Repayments

A charity, community amateur sports club (CASC), nominee, collection agency or authorised agent can use Charities Online to claim tax repayments for:

- Gift Aid
- other income for example, bank interest
- top-up payments under the Gift Aid Small Donations Scheme (GASDS)

To make a repayment claim for the period see [Charities Online](#) for further information.

### E45 Over claimed tax

Enter an 'X' in the box if the charity has over claimed tax for the period.

## Information required

### E50 to E190

Enter details of any income received from the sources shown, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC's accounts for the period covered by this return.

Do not include amounts which are taxable. Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

### Trading turnover

Enter details of the turnover of trades in box E50, the profits of which will be exempted by either:

- S505(1)(e) ICTA 1988, S46 FA 2000 or ESC C4 (for charities)
- Schedule 18, Paragraph 4 FA 2002 (for CASCs).

If the charity/CASC has carried on a trade during the return period which falls outside the exemption, complete the Company Tax Calculation on the form CT600. Do not include in the calculation sources of income which are otherwise exempt from tax. Also, complete the 'About this return' section on page 1 and declaration on the form CT600.

### Gifts

Include in box E75 the value of any gifts of shares or securities received under S587B ICTA 1988.

Include in box E80 the value of any gifts of real property received under S587B/S587C ICTA 1988.

### Other sources

Enter details in box E85 of income received from sources other than those included in the boxes above where the income is exempt from tax in the hands of a charity/CASC. This will include Case VI income exempted by S505(1)(c)(iic) ICTA 1988.

### E95 to E125 Type of expenditure

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages.

### E130 to E190 Charity/CASC assets

Enter total consideration received for charity/CASC assets that have been disposed of in the period, and the accounts figure for assets that are held at the end of the period.

### **Approved investments and loans - Applies to charities only**

Sections 511 and 514 Corporation Tax Act (CTA) 2010 and sections 558 and 561 Income Tax Act (ITA) 2007 describe the types of investments and loans that are 'approved charitable investments' and 'approved charitable loans' that qualify as charitable expenditure. Charities can also make claims to HMRC for any other loan or investment not expressly specified in legislation, that is made for the benefit of the charity and not for avoidance of tax, to be accepted as an approved loan or investment.

In this case, the loan or investment must be made for the benefit of the charity and not for the avoidance of tax (whether by the charity or any other person). Claims should be in writing and specify:

- the nature of the item (for example loans or shares)
- the amount
- the period
- which section of legislation the claim is being made under

It is helpful if a claim includes full details, for example the terms of a loan.

Put an 'X' in box E180 only if all investments and loans are approved

### **Value of any non-qualifying investments and loans - Applies to charities only**

If the charity has made any investments or loans which do not fall within s511/514 CTA 2010 or s558/561 ITA 2007, and no claim is being made with this return, enter the total of such loans or investments in box E185.

### **More information**

To find out more about reliefs available to charities please see [Tax reliefs for charities](#) and for CASCs see [Tax relief for community amateur sports clubs \(CASCs\)](#)

## CT600F - Tonnage Tax

### You need to complete these supplementary pages if:

the company operates ships and is a party to a Tonnage Tax election.

### What to do when you have completed these supplementary pages

Copy the figure from box F70 to box 200 of the form CT600.

Include any figure from box F45 in box 450 of the form CT600.

### Notes

The following information is required:

#### F1 Company name

Enter the name of the company.

#### F2 Tax reference

Enter the company's 10 digit unique taxpayer reference.

#### Period covered by this supplementary page (cannot exceed 12 months)

##### F3 - from *DD MM YYYY*

Enter the start date of the accounting period.

##### F4 - to *DD MM YYYY*

Enter the end date of the accounting period.

Part 1 Tonnage Tax  
information for this  
period

## Part 1 Tonnage Tax information for this period

### F5A and F5B Tonnage Tax group election

Put an 'X' in the relevant box. If the company was party to a tonnage tax election complete box F10. If no complete boxes F18 or F15B.

Tonnage Tax group election must be made jointly by all qualifying companies in the group.

### F10 Tonnage Tax group

Enter the name of the Tonnage Tax group of which the company was a member at the end of the accounting period.

The qualifying companies in a group may nominate one group company to deal with those matters concerning Tonnage Tax that are more conveniently dealt with on a group-wide basis, including the 75% limit on chartered-in tonnage.

Where a group wishes to make such an arrangement, all qualifying companies should jointly sign a letter nominating one of the companies as the representative company and specifying the matters that it will handle on behalf of the whole group.

### F15A and F15B Training commitment

Put an 'X' in the relevant box.

A company or group electing into Tonnage Tax (or renewing its election) must have a current certificate from the Department of Environment, Transport and the Regions confirming approval of its initial or annual training commitment.

### **F20A / F20B / F20C and F25A / F25B / F25C Chartering-in limit**

Put an 'X' in the relevant boxes.

Not more than 75% of the net tonnage of the company's qualifying vessels should relate to ships that are chartered in, other than on bareboat terms.

For groups, the 75% limit relates to the net tonnage of qualifying ships in the group, ignoring chartering between group members.

As ships will often be operated for less than a full accounting period, the percentage will need to be computed by reference to the aggregate daily net tonnage for the company or group.

See Paragraphs 37-40 of Schedule 22 FA 2000 for more information on the 75% limit.

### **F30A / F30B / F30C The company or group operated ships that were NOT registered in one of the Member States' registers for the first time.**

Put an 'X' in the relevant box.

If the period covered by the return relates entirely to excepted years complete box F30C.

### **F35A / F35B The company or group satisfied the flagging conditions**

Only complete if the company indicated 'Yes' in box F30A.

Put an 'X' in the relevant box.

### **F40A / F40B Offshore activities**

These activities cover the exploration or exploitation of the seabed, subsoil, or natural resources in the UK sector of the continental shelf. They do not apply to offshore supply vessels, tugs, anchor-handling vessels, and tankers (other than dedicated to a particular oil field), or where the company's ships are engaged on offshore activities for a period that does not exceed 30 days in total. Part XI of Schedule 22 FA 2000 applies only to companies that have vessels engaged in offshore activities in the UK sector of the continental shelf and which are not excluded under Paragraph 105 of Schedule 22.

Part 2 Offshore  
training allowance

## Part 2 Offshore training allowance

### **F45 and F50 Training Allowance (Offshore)**

A company that falls within Part XI of Schedule 22 FA 2000 is allowed to offset the cash equivalent of training or any payments in lieu of training against its Corporation Tax liability on its profits from offshore activities.

The cash equivalent is based on the current rate of payments in lieu of training (PILOT).

The deduction is the sum of the cash equivalent amounts of training undertaken and any PILOTs made, relating to days on which each ship was engaged in offshore activities in the UK sector.

Include the figure in box F45 in box 450 of form CT600.

Part 3 Relevant  
shipping profits

## Part 3 Relevant shipping profits

Please provide the following additional information about relevant shipping profits to assist HMRCs administration of Tonnage Tax

### **F55A / F55B The profit or loss in the company's accounts.**

Do not include other non-tonnage tax profits or losses included elsewhere on form CT600 or any amounts entered in boxes F60A, F60B or F65 below.

A qualifying ship is operated by a company when it is owned by or chartered to that company. It is not regarded as operated where it is bareboat chartered-out, unless to a fellow group

member, or to the Crown, or where there is short-term over-capacity and the charter does not exceed three years.

**F60A / F60B The profit or loss in the company’s accounts in respect of the disposal of Tonnage Tax assets, which would otherwise be computed under chargeable gains rules**

Profits are calculated by multiplying the daily profit for each ship by the number of days that each was operated during the accounting period. The daily profit is calculated for every 100 net tons, as in the following example:

**Ship of 30,099 net tons:**

<b>Tons</b>	<b>× Rate</b>			<b>Total</b>
Up to 1000	10	x	£0.60	= £6.00
1,001 to 10,000	90	x	£0.45	= £40.50
10,001 to 25,000	150	x	£0.30	= £45.00
above 25,000	50	x	£0.15	= £7.50
<b>Daily Profit</b>				<b>= £99.00</b>

No relief, deduction or set-off can be used to reduce the Tonnage Tax profits.

**F65 The gross dividends qualifying as relevant shipping income**

Tonnage Tax profits replace relevant shipping profits. Broadly, these are the relevant shipping income from Tonnage Tax activities, including distributions from overseas shipping companies, plus chargeable gains on Tonnage Tax assets.

Tonnage Tax activities include core qualifying activities, qualifying secondary activities, and qualifying incidental activities. For more details and guidance see:

- Part VI of Schedule 22 FA 2000
- Tonnage Tax Regulations 2000 (S100/2303)
- HMRC Statement of Practice on Tonnage Tax (SP4/2000).

Part 4 Computation of Tonnage Tax profits

[Part 4 Computation of Tonnage Tax profits](#)

You must enter details of all qualifying ships.

**F70 Computation of Tonnage Tax profits**

A qualifying ship must be a seagoing ship of 100 gross tons or more used for the carriage of passengers or cargo, towage, salvage or other marine assistance, or transport in connection with other services of a kind necessarily provided at sea.

Specifically excluded are fishing vessels or factory ships, pleasure craft, harbour or river ferries, offshore installations, tankers dedicated to a particular oil field and dredgers.

Copy the figure from this box to box 200 on the form CT600.

**More information**

To find out more about Tonnage Tax please see the [Tonnage Tax Manual](#)

## CT600G – Not currently used

This supplementary page is not currently used.

## CT600H - Cross-border Royalties

### You need to complete these supplementary pages if:

The company is a UK company and made cross-border royalty payments after 1 October 2002, and reasonably believed that the recipient of the royalties would be entitled to treaty relief on any tax deducted. The company is entitled to make such payments without deduction of tax or at the rate specified by reference to the Double Taxation Treaty appropriate to the country of residence of the payee. For more information about countries or territories that have Double Taxation Agreements please see [Tax Treaties](#)

### and/or

The company is a UK company or UK permanent establishment of an EU company, and made royalty payments to an associated company in another Member State of the EU on or after 1 January 2004 (1 May 2004 for states joining the EU on that date) and reasonably believed that the beneficial owner of the royalties is exempt from UK Income Tax on those payments following the implementation of the Interest and Royalties Directive. Such payments should be made without deduction of tax.

In this context 'permanent establishment' is a fixed place of business situated in a Member State through which the business of a company of another Member State is wholly or partly carried on.

### Important point

There are additional penalty provisions for failure to observe the law regarding royalty payments. Details are contained in S349E(1)(7) ICTA 1988, S98(4D) Taxes Management Act (TMA) 1970 and S98(4DA) TMA 1970 and there is provision for a Direction to be issued under S349E(1)(3) ICTA 1988 or S96(3) FA 2004, as appropriate.

### Notes

The following information is required:

#### H1 Company name

Enter the name of the company

#### H2 Tax reference

Enter the company's 10 digit unique taxpayer reference.

#### Period covered by this supplementary page (cannot exceed 12 months)

#### H3 - from *DD MM YYYY*

Enter the start date of the accounting period.

#### H4 - to *DD MM YYYY*

Enter the end date of the accounting period.

## CT600I - Supplementary charge in respect of ring fence trades

for any period beginning (or deemed to have begun) on or after 17 April 2002 the company carried on a production ring fence trade under Part 8 of CTA2010.

You must complete these supplementary pages and form CT600. The notes that follow will help you complete the calculation.

### Notes

The following information is required:

#### I1 Company name

Enter the name of the company.

#### I2 Tax reference

Enter the company's 10 digit unique taxpayer reference.

#### Period covered by this supplementary page (cannot exceed 12 months)

##### I3 - from DD MM YYYY

Enter the start date of the accounting period.

##### I4 - to DD MM YYYY

Enter the end date of the accounting period.

## Calculation of supplementary charge

### I5 to I15 Supplementary charge in respect of ring fence profits

A ring fence trade is defined at S277 and S274 CTA 2010 and covers oil extraction activities and any activities consisting of the acquisition, enjoyment or exploitation of oil rights in the UK or a designated area. In practice this means all such onshore and offshore activities to the outer edge of the UK Continental Shelf. The supplementary charge is applied to all adjusted ring fence profits arising on or after 17 April 2002. You need to enter the figure of ring fence profit or loss of the accounting period after any group relief surrendered to the company and set against ring fence profits of the period, but before losses brought forward or carried back from other periods.

### I20, I25 and I30 Disallowing financing costs

To arrive at the adjusted ring fence profits, the financing costs within the ring fence profits or losses are left out of the account. Financing costs are the costs of debt finance and include:

- costs giving rise to debits for debtor relationships of the company under Chapter 2 Part 4 FA 1996
- exchange gains or losses within the meaning of Chapter 2 Part 4 FA 1996 in relation to debt finance
- credits or debits from derivative contracts in relation to debt finance under Schedule 26 FA 2002
- financing costs implicit in a payment under a finance lease
- any other costs arising from financing transactions.

The financing costs you need to enter are those for this accounting period. If exceptionally net financing costs are negative and need to be subtracted from ring fence profits, the adjustment should be entered in box I50.



### **I35 Adjusted ring fence profits**

Adjust the profits or losses shown in box I5 for the disallowed financing costs totalled at box I30, adding back the figure in I30 to profits or reducing losses. If the result is a loss enter '0' in box I35.

### **I40 Decommissioning adjustment**

For expenditure incurred in connection with decommissioning carried out on or after 21 March 2012, S330A CTA 2010 restricts tax relief available for decommissioning expenditure for supplementary charge purposes. It does so by increasing the profits liable to the supplementary charge where decommissioning expenditure is taken into account in reducing or eliminating those profits. The decommissioning expenditure may be so taken into account by being expenditure of the current accounting period or by being included in losses brought forward, carried back or surrendered to the company. Enter the amount of the increase in box I40.

### **I45 Revised ring fence profits**

Enter the revised ring fence profits after applying the decommissioning adjustment.

### **I50 Losses brought forward or from later accounting period**

If the company has set losses brought forward from earlier periods or back from later periods against its profits of the period for Corporation Tax, those losses need to be reduced for calculating the supplementary charge to remove financing costs. Losses brought forward will be the accumulated losses as calculated using the assumption contained in S330(3) CTA 2010 removing financing costs from ring fence profits arising on or after 17 April 2002.

Losses of a later period under S37 CTA 2010 will be as calculated using the assumption in S330(3) CTA 2010.

The total entered in this box cannot exceed the amount entered in box I45.

Where decommissioning expenditure is included in losses brought forward or carried back, increase the adjusted ring fence profits of the accounting period by the appropriate fraction of the decommissioning expenditure taken into account in reducing profits of the accounting period. Enter the amount of the increase in box I40 Decommissioning adjustment.

### **I55 Decommissioning reduction**

Where decommissioning expenditure reduces the amount of Petroleum Revenue Tax (PRT) chargeable, S330B CTA 2010 provides a reduction from profits liable to the supplementary charge where the profits resulting from the reduction in PRT would be subject to supplementary charge at a rate of more than 20%. Enter the amount of this reduction in this box.

Do not enter an amount greater than that needed to reduce I65 to nil.

### **I60 Field Allowance**

Enter the amount of Field Allowance. Include any claim for onshore allowance in respect of capital expenditure incurred on and after 5 December 2013.

Do not enter an amount greater than that needed to reduce I65 to nil.

Include any claim for high pressure high temperature cluster area allowance, onshore oil and gas allowance or investment allowance in this box. Follow the links below to find out more

[High pressure high temperature cluster area allowance](#)

[Onshore oil and gas allowance](#)

[Investment Allowance](#)

## **165 Net profit subject to ring fence charge**

Enter box I45 minus boxes I50 to 165

## **170 Tax at supplementary charge rate**

For accounting periods beginning on or after 24 March 2011 the supplementary charge is 32%.

For accounting periods beginning on or after 01 January 2015 the supplementary charge is 20%.

For accounting periods beginning on or after 01 January 2016 the supplementary charge is 10%.

In calculating the amount of supplementary charge for an accounting period beginning before 01 January 2015 and ending on or after that date, treat the period falling before 01 January 2015 and the period falling on or after that date as separate accounting periods.

In calculating the amount of supplementary charge for an accounting period beginning before 01 January 2016 and ending on or after that date, treat the period falling before 01 January 2015 and the period falling on or after that date as separate accounting periods.

Apportion the profits between those separate accounting periods in proportion to the number of days in those periods. However, if time apportionment gives a result that is unjust or unreasonable, the company can elect for a basis that is just and reasonable. If these circumstances apply, please contact your HMRC tax office for advice.

Copy the figure from box 170 to box 505 on the form CT600.

Losses (where appropriate)

## Losses (where appropriate)

### **175 Ring fence trade loss of the period**

This should be the ring fence trade loss of the company in the period as calculated using the assumption in S330(3) CTA 2010.

Net ring fence trade

## Net ring fence trade

### **180 and 185 Net ring fence tax**

For accounting periods ending on or after 1 July 2005 liability to Corporation Tax and supplementary charge in respect of ring fence profits of a large company is payable in a maximum of three instalments. Tax on other profits remains payable in a maximum of four instalments.

There are transitional calculation rules for an accounting period beginning before 1 January 2015 and ending on or after that date.

Enter in the relevant box the figure you have calculated for ring fence Corporation Tax and the supplementary charge under S330 CTA 2010 (previously S501A(3) ICTA 1988) after any further deduction in terms of tax. This further deduction can only refer to deductions shown on the form CT600 after box 510 on that form. For instance, you may wish to reduce the figure of either the ring fence Corporation Tax or the supplementary charge by the Income Tax deducted from gross income included in other profits. Copy the figures you enter in boxes 180 and 185 to boxes 585 and 590 on the form CT600.

Transferred Tax History

## Transferred Tax History

On the sale of an oil and gas licence approved on or after 1 November 2018, the buyer may jointly elect with the seller of that licence to have part of the seller company's tax history transferred to them in accordance with Schedule 15 FA 2019.

You need to complete this section if the company made a joint election to transfer tax history (TTH).

Where the company has acquired TTH, it is required to submit details of the tracked profits of the transferred asset alongside its annual corporation tax return. Boxes I90-I160 provide space for companies to provide that additional information, although these boxes do not form part of the company's tax return.

**I90 and I95 An election to transfer tax history has been made in the period covered by this return**

Put an 'X' in box I190 if the company made one or more elections on acquiring assets during the period of this return.

Put an 'X' in Box I195 if the company made one or more elections on disposal of assets during the period of this return.

**I100 and I105 An election to transfer tax history has been made in a previous accounting period**

Put an 'X' in box I190 if the company made one or more elections on acquiring assets during a previous accounting period.

Put an 'X' in Box I195 if the company made one or more elections on disposal of assets during a previous accounting period.

Asset information and tracking

[Asset information and tracking](#)

You need to complete boxes I110 to I160 for each asset acquired.

**I110 Description of asset**

Enter the name of the acquired field for which a TTH election has been made.

**I115 Asset reference**

Enter the asset reference provided by HMRC when the particulars of the election and associated TTH were agreed. It should be used in all future correspondence and corporation tax returns to uniquely identify the asset and associated TTH in addition to the name or description provided.

**I120 Put an 'X' in box I120 if OGA has approved the cessation of production**

Put an 'X' in the box if the Oil and Gas Authority (OGA) has approved the cessation of production in relation to this asset.

**I125 Put an 'X' in box I125 if STO certification of tracking is qualified**

Put an 'X' in the box if the Senior Tracking Officer (STO) certification is qualified or caveated.

Part 9 of Schedule 15 FA 2019 requires the company to appoint a Senior Tracking Officer (STO) to oversee the ongoing tracking of profits and losses relating to this asset. The STO must provide certification for each accounting period that the profits have been appropriately tracked.

Tracking of transferred tax history

[Tracking of transferred tax history](#)

**I130 Put an 'X' in box I130 if a detailed schedule of the accounting periods and rates applying is included in the tax computations**

Put an X in box I130 if a detailed schedule is provided.

A detailed schedule of the accounting periods and rates only need to be provided where the TTH has been activated and used, or sold on.

### **I135 Transferred tax history – Ring fence corporation tax**

#### **A - Amount brought forward or acquired**

Enter the amounts of profits and tax included in the original election for this asset less any adjustments made in previous accounting periods.

#### **B - Amount transferred**

If the asset or part of the asset has been disposed of, enter the amounts of profits and tax included in the original election which have been transferred on in this accounting period.

#### **C - Amount used this period**

If a claim is being made for losses in this accounting period to be relieved against the TTH for this asset, enter the amounts of TTH profits being covered and the resulting tax being re-claimed.

#### **D - Amount carried forward**

Enter the amounts of profits and tax included in the original election for this asset less any adjustments made in this and previous accounting periods. The profits and tax amounts should equal those in A-(B+C).

### **I140 Transferred tax history – Supplementary charge**

#### **A - Amount brought forward or acquired**

Enter the amounts of profits and tax included in the original election for this asset less any adjustments made in previous accounting periods.

#### **B - Amount transferred**

If the asset or part of the asset has been disposed of, enter the amounts of profits and tax included in the original election which have been transferred on in this accounting period.

#### **C - Amount used this period**

If a claim is being made for losses in this accounting period to be relieved against the TTH for this asset, enter the amounts of TTH adjusted ring fence profits that will cease to be available to the company for future claims to be set against. This will not necessarily be the same as the amount of TTH used for ring fence corporation tax purposes.

#### **D - Amount carried forward**

Enter the amount of adjusted ring fence profits and supplementary charge tax that is still available to carry forward. The amounts should equal those in A-(B+C).

### **I145 Tracked profits or losses**

#### **A - Amount brought forward**

Enter the amount of net tracked profits or losses attributable to this asset in previous accounting periods since the asset was first acquired in a transaction where TTH was transferred.

#### **B - Profits/losses for this period**

Enter the amount of net profits or losses attributable to this asset in this accounting period.

#### **C - Other adjustments**

Enter the amount of any adjustments required to the profits or losses brought forward, either as a reduction or an increase. For example, if all or part of the asset has been transferred on, the tracked profits may need to be reduced in proportion to the transfer.

**D - Amount carried forward**

Enter the total amount of net tracked profits or losses attributable to this asset since it was acquired, including those for this accounting period.

**I150 Decommissioning expenditure**

When the total amount of decommissioning expenditure relating to this asset is equal to or greater than the net profits relating to this asset, the TTH acquired with the asset becomes activated. From that point onwards, the TTH is available for the relief of subsequent losses.

**A - Balance brought forward**

Enter the amount of decommissioning expenditure incurred relating to this asset in previous accounting periods since the asset was first acquired in a transaction where TTH was transferred.

**B - Expenditure for this period**

Enter the amount of decommissioning expenditure attributable to this asset in this accounting period.

**C - Other adjustments**

Enter the amount of any adjustments required to the decommissioning expenditure brought forward, either as a reduction or an increase. For example, if all or part of the asset has been transferred on, the attributable decommissioning expenditure may need to be reduced in proportion to the transfer.

**D - Amount carried forward**

Enter the total amount of net decommissioning expenditure attributable to this asset since it was acquired, including those for this accounting period.

**I155 Activated TTH – Ring fence****A - Previously activated**

Enter the amount of TTH ring fence profits and associated tax activated in previous accounting periods since the asset was acquired. The profit to include is the amount by which decommissioning expenditure in relation to this asset had exceeded the cumulative net profits in relation to this same asset at the end of the previous accounting period. The tax to include should be in the same proportion as the amount of profit to the total.

**B - Activated this period**

Enter the additional amount of TTH ring fence profits and associated tax activated in this accounting period. The profit to include is the amount by which decommissioning expenditure in this accounting period in relation to this asset has exceeded the net profits in relation to this asset in this accounting period. The tax to include should be in the same proportion as the amount of profit to the total.

**C - Total activated**

Enter the totals of profit and tax entered in boxes I155 A and B, after making any further adjustments needed, for example if amounts are 'de-activated' in accordance with Part 6 of Schedule 15 FA 2019.

**D - Total used**

Enter the total amount of TTH ring fence profits and tax against which claims for losses have been made in this or previous accounting periods.

## **I160 Activated TTH – Supplementary charge**

### **A - Previously activated**

Enter the amount of TTH adjusted ring fence profits and associated supplementary charge tax activated in previous accounting periods since the asset was acquired.

### **B - Activated this period**

Enter the additional amount of TTH adjusted ring fence profits and associated supplementary charge tax activated in this accounting period.

### **C - Total activated**

Enter the totals of profit and tax entered in boxes I155 A and B after making any further adjustments needed, for example if amounts are 'de-activated' in accordance with Part 6 of Schedule 15 FA 2019.

### **D - Total used**

Enter the total amount of TTH adjusted ring fence profits and supplementary charge tax which is no longer available to the company to set further losses against, as a result of claims for losses which have been made in this or previous accounting periods.

### **More information**

Find more information in the [Oil Taxation Manual](#)

## CT600J - Disclosure of tax avoidance schemes

### You need to complete these supplementary pages if:

- you are a party to any notifiable arrangements and
- you have received an eight-digit Scheme Reference Number (SRN)
- you have entered into a transaction which is part of those arrangements either in this or a previous accounting period, and expect to receive a tax advantage from those arrangements in this or any future accounting period

### You also need to complete these supplementary pages if:

- you have been given a promoter reference number (PRN) by a monitored promoter or a client of a monitored promoter, and
- you expect to obtain a tax advantage from relevant arrangements in relation to which the monitored promoter is the promoter

### Disclosure of Tax Avoidance Schemes – SRN

- you are an employer and the notifiable arrangements relate to the employment of your employees. Under s313ZC FA 2004 you are required instead to report the SRN and employee details annually to HMRC on the form provided – see [Employer obligations](#)
- the return is not delivered by the filing date or the SRN was not included on a return that was filed by the filing date. You should report the SRN separately using form AAG4 instead.
- you are a party to any notifiable arrangements in the accounting period covered by this return that have not otherwise been notified to HMRC. You should do so now by completing form AAG3.

### Promoters of tax avoidance schemes – PRN

Under section 253 FA 2014 you are required to provide HMRC with any PRN notified to you by a monitored promoter, or client of that promoter, if you expect to gain a tax advantage in relation to corporation tax, income tax or capital gains tax in the accounting period covered by this return from relevant arrangements, in relation to which the monitored promoter to whom the PRN relates is a promoter.

### You should not use this form to report a PRN if:

- the arrangements relate to Inheritance Tax, Petroleum Revenue Tax, Stamp Duty Land Tax or Stamp Duty Reserve Tax (you should report the PRN separately to HMRC on form AAG4(PRN)) or
- the return is not delivered by the filing date or the PRN was not included on a return that was filed by the filing date (you should report the PRN separately using form AAG4(PRN))
- Forms AAG4 and AAG4 (PRN) are available on the Gov.UK website at <https://www.gov.uk/government/collections/tax-avoidance-schemes-forms>

### Notes

The following information is required:

#### J1 Company name

Enter the name of the company.

## J2 Tax reference

Enter the company's 10 digit unique taxpayer reference.

## Period covered by this supplementary page (cannot exceed 12 months)

### J3 - from DD MM YYYY

Enter the start date of the accounting period.

### J4 - to DD MM YYYY

Enter the end date of the accounting period.

Disclosable tax  
avoidance schemes

## Disclosable tax avoidance schemes

### Scheme Reference Number (SRN)

Enter the reference number given to you by the promoter or by HMRC (as appropriate) for each notifiable proposal or notifiable arrangement if you have either:

- implemented the arrangement in the accounting period affected by this return and expect Corporation Tax advantage in this or a later period.
- previously implemented the scheme and expect a Corporation Tax advantage in this or a later accounting period.

You should enter the reference number even if you have already entered the number on a return covering an earlier period, unless you no longer expect any tax advantage to arise from the notifiable arrangements either in this accounting period or in any later accounting period.

### Accounting period in which the expected advantage arises

You should enter the last day of the accounting period in which you currently expect any tax advantage resulting from the notifiable arrangements to arise, using the format dd/mm/yyyy. If you expect the tax advantage to cover more than one accounting period, enter the earliest.

### Penalties

If the company fails to provide any reference number given to it by the promoter or by HMRC for any notifiable proposal or arrangement, or to report the last day of the accounting period in which you first expect any tax advantage to arise, as required by S313(1) FA 2004, the company may be liable to a penalty under S98C(3) TMA 1970.

The amount of the penalty is £100 for each scheme to which the failure relates unless either of the following apply.

- £500 for each scheme where the company has previously failed to comply on one and only one occasion during the period of 36 months ending with the date of the current failure, whether or not the failure relates to the same scheme.
- £1,000 for each scheme where the company has previously failed to comply on two or more occasions during the period of 36 months ending with the date of the current failure, whether or not the failure relates to the same scheme.

### Glossary

#### Tax advantage here means:

- relief or increased relief from, or repayment or increased repayment of Corporation Tax, or the avoidance or reduction of a charge to that tax, or an assessment to that tax, or the avoidance of a possible assessment to that tax
- the deferral of any payment of tax or the advancement of any repayment of tax



- the avoidance of any obligation to deduct or account for any tax.

**Arrangements connected with employment means:**

any notifiable proposal or arrangements which are disclosable under S308, 309, or 310 FA 2004 by virtue of Regulation 8(10) The Tax Avoidance Schemes (Information) Regulations 2004(SI2004/1864). A copy of the regulations giving the prescribed descriptions of arrangements can be seen at [www.gov.uk/government/publications/disclosure-of-tax-avoidance-schemes-guidance](http://www.gov.uk/government/publications/disclosure-of-tax-avoidance-schemes-guidance)

**Notifiable proposal and notifiable arrangements:**

have the meanings given in S306FA 2004.

**Reference number in relation to the notifiable arrangements:**

has the meaning given by S311(3) FA 2004.

**More information**

[Find out more about the disclosure regime](#)

## CT600K – Restitution Tax

### You need to complete these supplementary pages if:

- the company is chargeable to corporation tax on restitution interest under Part 8C of CTA 2010  
and
- has restitution interest that is not exempt from the restitution tax charge.

Restitution interest means profits in relation to which Conditions A to C below are met.

Condition A is that the profits are interest paid or payable by the Commissioners in respect of a claim by the company for restitution with regard to either of the following matters (or alleged matters) –

- a) the payment of an amount to the Commissioners under a mistake of law relating to a taxation matter, or
- b) the unlawful collection by the Commissioners of an amount in respect of taxation.

Condition B is that –

- a) a court has made a final determination that the Commissioners are liable to pay the interest, or
- b) the Commissioners and the company, have in final settlement of the claim, entered into an agreement under which the company is entitled to be paid, or is to retain, the interest.

Condition C is that the interest determined to be due, or agreed upon, is not limited to simple interest at a statutory rate.

Further details of the meaning of restitution interest can be found in S357YC of CTA 2010.

Corporation tax is charged on restitution interest at the restitution payments rate. The restitution payments rate is currently 45%.

Corporation tax reliefs and any amounts of income tax or corporation tax, or any other amounts, which may be set off against a company's overall liability to income tax and corporation tax for an accounting period are excluded. See S357YL CTA 2010.

An amount deducted from an interest payment is treated for all purposes as paid by the company on account of the company's liability. See S357YO CTA2010.

### Notes

The following information is required:

#### **K1 Company name**

Enter the name of the company.

#### **K2 Tax reference**

Enter the company's 10 digit unique taxpayer reference.

#### **Period covered by this supplementary page (cannot exceed 12 months)**

#### **K3 - from DD MM YYYY**

Enter the start date of the accounting period.

**K4 - to DD MM YYYY**

Enter the end date of the accounting period.

Details of tax calculation

**Details of tax calculation**

**K5 Self-assessment of tax payable before restitution tax**

Enter the figure from box 525 on CT600.

**K10 Restitution interest**

Enter the amount of the restitution interest that arises in the accounting period.

**K15 Columns A to C**

For each financial year enter the amount of interest chargeable at each rate of tax and the amount of tax.

**K20 Total restitution tax**

This equals the sum of boxes K15 D1 and D2.

**K25 Tax already withheld**

Enter the amount of tax withheld from the payment that relates to this accounting period. See S357YO CTA 2010. The amount in this box cannot exceed the amount in box K20.

**K30 Self-assessment of tax payable after restitution tax**

Enter the sum of box K5 and K20 minus the amount in box K25.

**K35 Restitution tax now payable**

Enter box K20 minus box K25. Copy this figure to box 527 on the CT600.