



Guidance

The CT600 Guide gives you more information about when and how to complete this supplementary page.

In the Guide, read 'What supplementary pages do I need to complete and include as part of the Company Tax Return?' to find out what supplementary pages you need to complete.

Also, read 'Important points about all supplementary pages and CT600B - Controlled foreign companies and foreign companies and foreign permanent establishment exemptions' for more guidance about completing this supplementary page, including information about the penalties that apply.

Company information

B1	Company name	<input type="text"/>
B2	Tax reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Period covered by this supplementary page (cannot exceed 12 months)		
B3	from DD MM YYYY	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
B4	to DD MM YYYY	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Controlled foreign companies and foreign permanent establishment exemptions

B5	A	B	C	D	E	F	G	H	I	J
	Name of CFC	Territory of Residence	Type of exemption due (if any)	Percentage of apportionable profits and creditable tax	Chargeable profits	Tax on chargeable profits	Creditable tax	Reliefs in terms of tax	ACT as restricted	CFC charge due
1				%	£	£ p	£ p	£ p	£ p	£ p
2				%	£	£ p	£ p	£ p	£ p	£ p
3				%	£	£ p	£ p	£ p	£ p	£ p
4				%	£	£ p	£ p	£ p	£ p	£ p
5				%	£	£ p	£ p	£ p	£ p	£ p
6				%	£	£ p	£ p	£ p	£ p	£ p
7				%	£	£ p	£ p	£ p	£ p	£ p
8				%	£	£ p	£ p	£ p	£ p	£ p
9				%	£	£ p	£ p	£ p	£ p	£ p
10				%	£	£ p	£ p	£ p	£ p	£ p
11				%	£	£ p	£ p	£ p	£ p	£ p
12				%	£	£ p	£ p	£ p	£ p	£ p

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

	B10	B15	B20	B25	B30
Total	£ p	£ p	£ p	£ p	£ p

Enter this amount in box 490 on form CT600

Hybrid and other mismatches

Put an 'X' in the relevant boxes, if:

B40	the company is a hybrid entity		<input type="checkbox"/>
B45	there were any transactions with hybrid entities in the same control group as this company		<input type="checkbox"/>
B50	there were any hybrid or otherwise impermissible deduction/non-inclusion mismatches in connection with a financial instrument		<input type="checkbox"/>
B55	there was an excessive permanent establishment (PE) deduction		<input type="checkbox"/>
B60	there has been a multinational payee deduction/non-inclusion mismatch		<input type="checkbox"/>
B65	there has been a counteraction under Part 6A Taxation (International and Other Provisions) Act 2010 (TIOPA 2010)		<input type="checkbox"/>
B70	Total counteraction	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	• <input type="text"/> <input type="text"/> <input type="text"/>
B75	Total section 259LA TIOPA 2010 deduction	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	• <input type="text"/> <input type="text"/> <input type="text"/>
B80	Total claim for allocation of dual inclusion income (DII) surplus that the company has made	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	• <input type="text"/> <input type="text"/> <input type="text"/>
B85	Total claim of DII surplus that the company has consented to	£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	• <input type="text"/> <input type="text"/> <input type="text"/>