

Company information

F1 Company name

CT600F final draft 2023 Company Tax Return – supplementary page Tonnage Tax

CT600F (2023) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information 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 the 'Important points about all supplementary pages and CT600F - Tonnage Tax' for further guidance about completing this supplementary page.

F2 Tax reference			
Period covered by this supplementary page (cannot ex	cceed 12 months)		
F3 from DD MM YYYY			
to DD MM YYYY			
Dart 1 Tannaga Tay information for this ag	riod		
Part 1 Tonnage Tax information for this pe	el lod		
	Yes	No	Not
The company was a party to a Tonnage Tax group electi	ion		applicable
If 'Yes' complete F10. If 'No' complete F15A or F15B	F5A	F5B	
Name of Tonnage Tax group of which the company was a member at the AP end	F10		
Complete only if the company answered 'Yes' to F5A			
The company or group was covered by a		-1-5	
training certificate	F15A	F15B	
The company met the prescribed limit on	F20A	F20B	F20C
chartered-in tonnage	1204	FZOD	F20C
If the company answered 'Yes' in F5A complete F20C			
The group met the prescribed limit on	F25A	F25B	F25C
chartered-in tonnage Complete only if the company answered 'Yes' in F5A.			
Complete box F25C if the company is party to a group			
arrangement but is NOT the representative company			
The company or group operated ships that were NOT	F30A	F30B	F30C
registered in the UK for the first time	F3UA	F30B	F30C
If the period covered by the return relates entirely to 'excepted years' complete box F30C			

Part 1 Tonnage Tax information for this period continued

	Yes	No	
The company or group satisfied the flagging conditions Complete only if the company answered 'Yes' in F30A	F35A	F35B	
The company is subject to the special rules for offshore activities	F40A	F40B	

Part 2 Offshore training allowance

Complete only if the company answered 'Yes' in F40A	Include the amount in box F45 in box 450 on form CT600
The amount of training allowance to be offset against the Corporation Tax liability	F45 £
The amount of training allowance to be carried forward	F50 £ .

Part 3 Relevant shipping profits

To be completed by all companies		
Please provide the following additional information of the Tonnage Tax	about 1	relevant shipping profits to assist HMRC's administration
The profit or loss in the company's accounts. Do not include other non-tonnage tax profits or	Profit	F55A £ . 0 0
losses included elsewhere on form CT600 or any amounts entered in boxes F60A, F60B or F65 below	Loss	F55B £ 0 0
The profit or loss in the company's accounts in respect of the disposal of Tonnage Tax assets,	Profit	F60A £ . 0 0
which would otherwise be computed under chargeable gains rules	Loss	F60B £ . 0 0
Dividends and other distributions qualifying as relevant shipping income		F65 £ . 0 0

Part 4: Computation of Tonnage Tax profits

	A	В	С	D	E	F	G	н	I
	Name of ship	IMO number	Interest in ship* (O/F/T/G)	Gross tonnage	Net tonnage	Days operated	Tonnage Tax profits	Flagged in register of United Kingdom Y/N	Operated for first time in AP
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									

*O – Owned or bareboat chartered (but not finance lea	sed
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F70

Total column G in box F70 and then copy the figure to box 200 on form CT600

F - finance leased

T - chartered in otherwise than on bareboat terms, for example time charter or voyage charter

G - chartered from another member of the same Tonnage Tax group