

Company information

Company name

Tax reference as shown on the CT603

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 Period covered by these Supplementary Pages (*cannot exceed 12 months*)

from (dd/mm/yyyy)

to (dd/mm/yyyy)

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You need to complete these Supplementary Pages if

the company operates ships and is a party to a tonnage tax election.

Important points

- These Supplementary Pages, when completed, form part of the company's return.
- These Pages set out the information we need and provide a standard format.
- Complete the boxes with whole figures only, except where pence or decimals are indicated.
- The Notes on page 2 of this form will help with the completion of these pages.
- These Pages are covered by the Declaration you sign on the back page of form *CT600*.
- The warning shown on form *CT600* about prosecution, and the advice about late and incorrect returns, and late payment of tax also apply to these Pages.

What to do when you have completed these Supplementary Pages

- Copy the figure from box F10 to box 13 of form *CT600*.
- Include any figure from box F8 in box 73 of form *CT600*.
- Follow the advice shown under 'What to do when you have completed the return' on page 23 of the *Guide*.

F1 Tonnage tax group election

A tonnage tax group election must be made jointly by all qualifying companies in the group.

F2 and F3 Tonnage tax group & representative company

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.

F4 Training commitment

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.

F5 and F6 Chartering-in limit

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 Sch 22 FA 2000 for more information on the 75% limit.

F7 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 Sch 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 Sch 22.

F8 and 9 Training Allowance (Offshore)

A company that falls within Part XI of Sch 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.

F10 Qualifying ships

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.

F11 Operation of a ship

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.

F12 Computation of profits

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:

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

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

F13 Relevant shipping profits

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 Sch 22 FA 2000
- Tonnage Tax Regulations 2000 (SI 2000 No. 2303)
- HM Revenue & Customs Statement of Practice on Tonnage Tax (SP4/2000).

1: Tonnage tax information for this period

Not
applicable

Yes

No

F1. The company was a party to a tonnage tax group election
If 'yes' complete F2 and F3. If 'No' go straight to F4.

F2. Name of tonnage tax group of which the company was a member

Complete *only* if you answered 'yes' to F1 above.

If the company was a member of more than one tonnage tax group in this period, attach details on a separate sheet.

F3. Name of representative company where there was a tonnage tax group arrangement.

Name

Tax reference

F4. The company was covered by a training certificate under Paragraph 26 Sch 22 FA 2000

F5. The company met the 75% limit on chartered-in tonnage
If the company answered 'Yes' to F1, put an 'X' in the 'Not applicable' box.

F6. The group met the 75% limit on chartered-in tonnage

Complete *only* if the company answered 'Yes' to F1.

Put an 'X' in the 'Not applicable' box if the company is party to a group arrangement but is not the representative company.

F7. The company is subject to the special rules for offshore activities (Part XI of Sch 22 FA 2000)

If 'Yes' complete part 2 below. If 'No' go straight to part 3.

2: Offshore training allowance

Complete this part only if you answered 'Yes' to F7 in part 1

F8. The amount of training allowance to be offset against the corporation tax liability under Paragraph 114(3) of Sch 22 FA 2000

F8

£

p

Copy the figure in box F8 to box 73 of form CT600.

F9. The amount of training allowance to be carried forward under Paragraph 114(4) of Sch 22 FA 2000

£

p

3 Computation of tonnage tax profits

F10. You must enter details of all qualifying ships. Use continuation sheets, set out in the same way, if necessary.

Name of ship	IMO number	Interest in ship* (O/F/T/G)	Net tonnage	Days operated	Tonnage tax profits**

Amount from continuation sheet or schedule (if appropriate)

Total **F10**

£

* O - owned or bareboat chartered in (but not finance leased)

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

** calculated in accordance with Paragraph 4 Sch 22 FA 2000.

Copy the figure in box F10 to box 13 of form CT600

4 Relevant shipping profits - optional section

Please provide information below about relevant shipping profits.

F11. The profit or loss as shown in the company's accounts, other than non-tonnage tax profit or loss included elsewhere on form CT600, and amounts included in boxes F12 and F13 below.

Profit	Loss
£	£

F12. The profit or loss shown in the company's accounts in respect of the disposal of tonnage tax assets, which would otherwise be computed under chargeable gains rules.

Profit	Loss
£	£

F13. The gross dividends qualifying as relevant shipping income under Paragraph 49 of Sch 22 FA 2000, instead of under Sch D Case V.

Dividend
£