



Company Tax Return form - Supplementary Pages

Group and consortium

CT600C (2006) Version 2

for accounting periods ending on or after 1 July 1999

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

- you are claiming or surrendering any amounts under the group and/or consortium relief provisions.
- you are claiming or surrendering eligible unrelieved foreign tax (for accounting periods ending on or after 31 March 2001).

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.
- There are notes on these Pages to help you when you complete this form.
- These Pages are covered by the Declaration you sign on 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.

1: Claims to group relief

You need to complete this part if you are claiming group relief in your calculation of corporation tax payable. 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. If a simplified arrangement is in force, the claim may be authorised below.

Name of surrendering company	Accounting period ¹ of surrendering company	Tax reference ²	Amount claimed £

¹ Enter the start and end dates of any period that is different from that covered by this return

² Enter the HM Revenue & Customs office number and taxpayer reference. If you do not know these show whatever information you can that will help us to identify the company, such as the company registration number

Total C1 enter in box 36 of form CT600

Put an 'X' in box C1A if a continuation sheet is used

C1A

Put an 'X' in box C1B if a group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company

C1B

Put an 'X' in box C1C if a group relief claim involves losses of a non-resident company other than those covered by box C1B

C1C

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 if simplified arrangements apply and copies of notices of consent are not supplied

Signature

Name (in capitals)

Name of authorised company

Date (dd/mm/yyyy)

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Any person authorised to sign on behalf of the company that is authorised to act for the companies within the arrangement should sign this authorisation.

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.

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 signed by an authorised person in the space below.
- send a copy of the notice of consent to the HM Revenue & Customs 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.

Surrender as group relief

Trading losses	£
Excess non-trade capital allowances over income from which they are primarily deductible	£
Non-trading deficit on loan relationships	£
Non-trading losses on intangible fixed assets	£
Excess charges over profits	£
Excess of Schedule A losses over profits	£
Excess of management expenses over profits	£
Total	£

Details of surrender

Name of claimant company	Accounting period ¹ of claimant company	Tax reference ²	Amount surrendered £
Total			C2 £

¹ Enter the start and end dates of any period that is different from that covered by this return

² Enter the HM Revenue & Customs office number and taxpayer reference. If you do not know these show whatever information you can that will help us to identify the company, such as the company registration number

Put an 'X' in box C2A if a continuation sheet is used.

C2A	
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Details of company surrendering relief

You must complete and sign this section if you are using this form as the notice of consent to surrender.

Company name

Tax reference <div style="border: 1px solid black; display: flex; justify-content: space-between;"> </div>	Accounting period Start date (dd/mm/yyyy) <div style="border: 1px solid black; display: flex; justify-content: space-between;"> </div>	End date (dd/mm/yyyy) <div style="border: 1px solid black; display: flex; justify-content: space-between;"> </div>
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I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

Signature (needed if you are using this form as the notice of consent to surrender)

Name (in capitals)

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. A photocopy of a signature is not acceptable.

Eligible Unrelieved Foreign Tax (EUFT)

You need to complete this part if you are claiming EUFT in your calculation of corporation tax payable, or part 4 on page 4 if the company is surrendering any amount of EUFT under the Double Taxation Relief (Surrender of Relievable Tax within a Group) Regulations. These regulations apply to income arising on or after 31 March 2001.

You must attach a copy of each surrendering company's notice of consent to the claim.

Claims to EUFT do not apply to consortium companies and, unlike the claims to and surrenders as group relief covered by parts 1 and 2 of this form, there can be no simplified arrangement for EUFT.

3: Claims to EUFT

You need to complete this part if you are claiming EUFT in your calculation of corporation tax payable.

Remember to include any box C3 figure in your calculation of corporation tax payable on form CT600.

Details of claim

Name of surrendering company	Accounting period ¹ of surrendering company	Tax reference ²	Amount claimed	
			£	p

¹ Enter the start and end dates of any period that is different from that covered by this return

² Enter the HM Revenue & Customs office number and taxpayer reference. If you do not know these show whatever information you can that will help us to identify the company, such as the company registration number

Put an 'X' in box C3A if a continuation sheet is used

include in box 73 entry on form CT600

Total C3 £ p

C3A

4: Amounts of EUFT surrendered

You should complete this part if the company is surrendering any amount of EUFT under the Double Taxation Relief (Surrender of Relievable Tax Within a Group) Regulations.

- 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 signed by an authorised person in the space below.
- Send a copy of the notice of consent to the HM Revenue & Customs office dealing with the claimant company's return before or at the same time as the claimant company submits its return claiming the EUFT.

Details of surrender

Name of company claiming	Accounting period ¹ of claimant company	Tax reference ²	Amount surrendered £ p	
Total			C4	£ p

¹ Enter the start and end dates of any period that is different from that covered by this return

² Enter the HM Revenue & Customs office number and taxpayer reference. If you do not know these show whatever information you can that will help us to identify the company, such as the company registration number

Put an 'X' in box C4A if a continuation sheet is used

C4A

Details of company surrendering EUFT

You must complete and sign this section if you are using this form as the notice of consent to surrender.

Company name

Tax reference	Accounting period Start date (dd/mm/yyyy)	End date (dd/mm/yyyy)
<input type="text"/>	<input type="text"/>	<input type="text"/>

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

Signature (needed if you are using this form as the notice of consent to surrender)

Name (in capitals)

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. A photocopy of a signature is not acceptable.

What to do when you have completed these Supplementary Pages

- Copy any figure from box C1 in part 1 to box 36 of form CT600.
- Include any figure from box C3 in part 3 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.