



Company Tax Return form - Supplementary Pages Charities and Community Amateur Sports Clubs (CASCs)

CT600E (2006) Version 2

for accounting periods ending on or after 1 July 1999

Company information

Company name

Tax reference as shown on the CT603

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

from (dd/mm/yyyy)

to (dd/mm/yyyy)

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.

Important points

- 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.
- Please use the notes on page 2 to help you complete this form.
- Please enter whole figures or '0' where appropriate.
- How often you are asked to make a return will depend on the extent and nature of your activities.
- These Pages, when completed, form part of the company's return.
- These Pages set out the information we need and provide a standard format.
- 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.

Claims to exemption

This section should be completed in all cases

Charity/CASC repayment reference

Charity Commission Registration number, or Scottish Charity number (if applicable)

Put an 'X' in the relevant box if during the period covered by these Supplementary Pages:

- the company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains.
- all income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only.

If the company was a charity/CASC but had no income or gains in the period, then put an 'X' in the first box 'claiming exemption from all tax' above.

or

- some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600.
See the note on Restrictions of relief for non-qualifying expenditure on page 2.

I claim exemption from tax

Signature

Date (dd/mm/yyyy)

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. For CASCs the treasurer should sign. A photocopy of a signature is not acceptable.

Notes

Repayments boxes E1/E1a, E2/E2b and E1a - E4d

Transitional relief only applies on qualifying distributions made on or after 6 April 1999 and before 6 April 2004. The time limit for claims is 2 years after the end of the charity's accounting period in which the distribution was made.

In boxes E1/E1a:

- Enter the amount of income tax and transitional relief claimed on forms *R68(2000)* or *R68(CASC)* for the period covered by these Pages.
- This should relate only to income arising in the period.
- Do not include amounts claimed for earlier periods.

In Box E2/E2b enter the total amount due for income received in the period on which a charity/CASC can claim.

CASCs should leave boxes E1a to E4d blank.

Trading income box E5

Enter details of the turnover of trades, the profits of which will be exempted by

- a) S505(1)(e) ICTA 1988, S46 FA 2000 or ESC C4 (for charities), or
- b) 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 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 back page of form *CT600*.

Gifts boxes E11 and E12

Include in box E11 the value of any gifts of shares or securities received under S587B ICTA 1988.

Include in box E12 the value of any gifts of real property received under S587B/S587C ICTA 1988.

Other sources box E13

Enter details in box E13 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.

Investments and loans within Sch 20 ICTA 1988 box E26 charities only

Qualifying investments and loans, for the purposes of S506 ICTA 1988, are specified in Parts I and II of Sch 20 ICTA 1988.

Charities can make claims to HM Revenue & Customs for any loan or other investment not specified in Sch 20 but made for the benefit of the charity and not for avoidance of tax, to be accepted as qualifying.

Put an 'X' in box E26 only if all investments and loans are qualifying investments and loans:

- automatically, because they are specified in Sch 20, or
- because the charity has either claimed (with this return or separately) that they are under Paragraphs 9 or 10 of Sch 20 ICTA 1988, or is prepared to do so on request.

For a claim for qualifying status to succeed, 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 (loans, or shares for example)
- the amount
- the period
- whether the claim is under Paragraph 9 or 10.

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

Investments and loans made outside Sch 20 ICTA 1988 box E27 charities only

If the charity has made any investments or loans which do not fall within Schedule 20 ICTA 1988, and no claim is being made with this return, enter the total of such loans or investments in box E27.

Restrictions of relief for non-qualifying expenditure

Relief under S505(1) ICTA 1988 and S256 TCGA 1992 may not be available to some charities.

The charity should attach a calculation of restriction of relief under S505(3) ICTA 1988 and send it with this return. If you need help with this calculation please telephone our helpline on **08453 020203** or email charities@hmrc.gov.uk

Where a CASC has incurred non-qualifying expenditure its exemptions from tax may need to be restricted. The CASC should include a calculation of the restriction of relief under Schedule 18, Paragraph 8 FA 2002 with this return.

If you need help with this calculation please telephone our helpline on **08453 020203** or email charities@hmrc.gov.uk

Further guidance

Further guidance on the reliefs available to charities and CASCs is available on our website at www.hmrc.gov.uk/charities

Repayments

Enter details of repayments of Income Tax/payments of Transitional Relief for income arising during the period covered by these Supplementary Pages

	Income Tax	Transitional Relief <i>Charities only</i>
E1/E1a Amount already claimed for period using form R68(2000) or R68(CASC)	E1 £ <input type="text"/>	E1a £ <input type="text"/>
E2/E2b Total repayment/payment due and either	E2 £ <input type="text"/>	E2b £ <input type="text"/>
E3/E3c Further repayment/payment due <i>Where E2/E2b is more than E1/E1a</i>	E3 £ <input type="text"/>	E3c £ <input type="text"/>
or		
E4/E4d Amounts overclaimed for period <i>Where E1/E1a is more than E2/E2b</i>	E4 £ <input type="text"/>	E4d £ <input type="text"/>
<i>If any of the amounts in boxes E3/E3c have been included in any repayment/payment claim on form R68(2000) or R68(CASC) put an 'X' in this box.</i>	<input type="checkbox"/>	

Information required

Enter details of any income received from the following sources, 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 not taxable. Non-exempt amounts should be entered on form CT600 in the appropriate boxes.

Type of income	Amount
E5 Enter total turnover from exempt trading activities	E5 £ <input type="text"/>
E6 Investment income - exclude any amounts included on form CT600	E6 £ <input type="text"/>
E7 UK land and buildings - exclude any amounts included on form CT600	E7 £ <input type="text"/>
E8 Deed of covenant - exclude any amounts included on form CT600	E8 £ <input type="text"/>
E9 Gift Aid or Millennium Gift Aid - exclude any amounts included on form CT600	E9 £ <input type="text"/>
E10 Other charities - exclude any amounts included on form CT600	E10 £ <input type="text"/>
E11 Gifts of shares or securities received	E11 £ <input type="text"/>
E12 Gifts of real property received	E12 £ <input type="text"/>
E13 Other sources	E13 £ <input type="text"/>

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these Supplementary Pages

Type of expenditure	Amount
E14 Trading costs in relation to exempt activities (in box E5)	E14 £ <input type="text"/>
E15 UK land and buildings in relation to exempt activities (in box E7)	E15 £ <input type="text"/>
E16 All general administration costs	E16 £ <input type="text"/>
E17 All grants and donations made within the UK	E17 £ <input type="text"/>
E18 All grants and donations made outside the UK	E18 £ <input type="text"/>
E19 Other expenditure not included above, or not used in calculating figures entered on the form CT600	E19 £ <input type="text"/>

continued on page 4

continued from page 3

Charity/CASC Assets	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
E20/E20a Tangible fixed assets	E20 £ <input type="text"/>	E20a £ <input type="text"/>
E21/E21b UK investments (excluding controlled companies)	E21 £ <input type="text"/>	E21b £ <input type="text"/>
E22/E22c Shares in, and loans to, controlled companies	E22 £ <input type="text"/>	E22c £ <input type="text"/>
E23/E23d Overseas investments	E23 £ <input type="text"/>	E23d £ <input type="text"/>
E24e Loans and non-trade debtors		E24e £ <input type="text"/>
E25f Other current assets		E25f £ <input type="text"/>
E26 Qualifying investments and loans. <i>Applies to charities only. See note on Page 2</i>		E26 <input type="text"/>
E27 Value of any non-qualifying investments and loans. <i>Applies to charities only</i>		E27 £ <input type="text"/>
E28 Number of subsidiary or associated companies the charity controls at the end of the period. <i>Exclude companies that were dormant throughout the period</i>		E28 <input type="text"/>

What to do when you have completed these Supplementary Pages

Follow the advice shown under 'What to do when you have completed the return' on page 23 of the *Guide*.