



Your Company Tax Return – supplementary page

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 CT600C - Group and consortium relief](#) for further guidance about completing this supplementary page, including information about the penalties that apply.

Company information

C1	Company name	<input type="text"/>
C2	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)		
C3	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"/>
C4	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"/>

Part 1: Claims to group relief

You need to complete this part if you are claiming group relief in your calculation of Corporation Tax payable. Unless a simplified arrangement is in force you must 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 and copies of consent are not supplied the claim should be authorised below.

C5	A	B	C	D
	Name of surrendering company	Accounting period of surrendering company*	Tax reference**	Amount claimed
1				£
2				£
3				£
4				£
5				£
6				£
7				£

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

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C10	Total	£
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Enter this amount in box 310 on form CT600

Put an 'X' in box C15 if a group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company

 C15

Put an 'X' in box C20 if a group relief claim involves losses of a non-resident company other than those covered by box C15, or involves a non-resident link company

 C20

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

<p>If the claim has been authorised put an 'X' in box C25 to confirm</p> <input type="checkbox"/> C25	
C30	<p>Name of authorised company</p> <input type="text"/>
C35	<p>Full name of person authorising – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement</p> <input type="text"/>
C40	<p>Status</p> <input type="text"/>

Part 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 and authorised person is entered in the space below
- send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return 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

C45	Trading losses - total	£
C46	Trading losses - Northern Ireland	£
C50	Excess non-trade capital allowances over income from which they are primarily deductible	£
C55	Non-trading deficit on loan relationships	£
C60	Excess qualifying charitable donations over profits	£
C65	Excess UK property business losses over profits	£
C70	Excess of management expenses over profits	£
C75	Non-trading deficits on intangible fixed assets	£
C80	Total	£

Details of surrender

C85	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1				£
2				£
3				£
4				£
5				£

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

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C90	Total	£
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Details of company surrendering relief

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

C95	Company name	<input type="text"/>
C100	Tax reference	<input type="text"/>
C105	Accounting period Start date DD MM YYYY	<input type="text"/>
C110	Accounting period End date DD MM YYYY	<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.		
C115	Full name of person authorising	<input type="text"/>
C120	Status Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.	<input type="text"/>

Part 3: Claims to group relief for carried forward losses

You need to complete this part if you are claiming group relief for carried forward losses in your calculation of Corporation Tax payable. Unless a simplified arrangement is in force you must 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 and copies of consent are not supplied the claim should be authorised below.

C125	A	B	C	D
	Name of surrendering company	Accounting period of surrendering company*	Tax reference**	Amount claimed
1				£
2				£
3				£
4				£
5				£
6				£
7				£

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

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C130	Total	£
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Enter this amount in box 312 on form CT600

Put an 'X' in box C135 if a group relief for carried forward losses claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company

C135	<input type="checkbox"/>
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Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the claim has been authorised put an 'X' in box C140 to confirm

C140

C145 Name of authorised company

C150 Full name of person authorising – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

C155 Status

Part 4: Amounts surrendered as group relief for carried forward losses

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 and authorised person is entered in the space below
- send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief for carried forward losses
- the consent of all the other consortium members is needed for consortium relief for carried forward losses

Surrender as group relief for carried forward losses

C160	Trading losses carried forward - total	£
C161	Trading losses carried forward - Northern Ireland	£
C165	Non-trading deficit on loan relationships carried forward	£
C170	UK property business losses carried forward	£
C175	Management expenses carried forward	£
C180	Non-trading deficits on intangible fixed assets carried forward	£
C185	Total	£

Details of surrender

C190	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1				£
2				£
3				£
4				£
5				£

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

** Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

C195	Total	£
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Details of company surrendering relief

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

C200	Company name	<input type="text"/>
C205	Tax reference	<input type="text"/>
C210	Accounting period Start date DD MM YYYY	<input type="text"/>
C215	Accounting period End date DD MM YYYY	<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.		
C220	Full name of person authorising	<input type="text"/>
C225	Status Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.	<input type="text"/>