



## 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 CT600M - Freeports and Investment Zones' for further guidance about completing this supplementary page.

## Company information

M1	Company name	<input type="text"/>
M2	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"/>
<b>Period covered by this supplementary page (cannot exceed 12 months)</b>		
M3	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"/>
M4	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"/>

Enhanced structures and buildings allowances in Freeports and Investment Zones

M5	A	B	C	D	E	F
	Location of Freeport and/or Investment Zone	Address of business operation	Date structure or building was brought into qualifying use DD MM YYYY	Date of first contract for construction DD MM YYYY	Total amount of qualifying expenditure	Total Structures and Building Allowance (SBA) claim amount
1					£	£
2					£	£
3					£	£
4					£	£
5					£	£
6					£	£
7					£	£
8					£	£
9					£	£
10					£	£
11					£	£
12					£	£

	<b>M10</b>	<b>M15</b>
Total	£	£

Add this amount to the entry in box 771 on form CT600

Add the amount relating to a trade in box 711 and the amount unrelated to a trade in box 736 on form CT600

Enhanced capital allowance (ECA) for plant machinery in Freeports and Investment Zones

M20	A	B	C	D	E
	Location of Freeport and/or Investment Zone	Address of business operation	Put an 'X' in the column below if you made an Enterprise Zone claim relating to this ECA claim	Total amount of ECA claimed for the accounting period	Disposal value
1				£	£
2				£	£
3				£	£
4				£	£
5				£	£
6				£	£
7				£	£
8				£	£
9				£	£
10				£	£
11				£	£
12				£	£

	M25	M30
Total	£	£