

HMRC Prescription of Computations

Section 1: Accounts Adjustments

Section 2: Capital Allowances

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Format of CT Computations

This document is designed to give details of the format to the Computation element of the Company Tax return and is primarily targeted at software developers. It is a guide encompassing layout, content, and XBRL tags. The first two sections, Accounts Adjustments and Capital Allowances, are presented below with further sections to follow. HMRC are expecting all submissions of computations, containing the elements set out in those parts, to be in the format set out with the associated XBRL tags.

The aim of this document is to ensure that the computations received by HMRC are accurate and consistent; accuracy being they contain the information that the taxpayer and HMRC feel is relevant to the tax position and consistent in that they are all in the same format using the same wording and XBRL tags.

General Points for Computations and Formatting

- Accounting Periods (AP) – a computation must be supplied with each AP to correspond to the CT600 for that AP. For example if there is a long set of accounts that is split into two APs then computations must be provided with each submission separately and only contain information relevant to that AP
- HTML tables – treat each table provided as a separate html table
- Do not include null items as part of the submission. For example, if the taxpayer does not have an entry for the line, then HMRC do not expect to see the line in the submission
- Nil items are still to be included. For example, if after various allowances and deductions the value carried forward on the main pool for Capital Allowances (CA) is 0 then HMRC expect to see that represented by a nil entry, but if there are no assets on which CA's are being claimed then HMRC would not expect to see anything from the section
- Keep the tables in the same order with the same descriptors for each line item
- Where taxpayers have items falling outside the content set out, this is to be included in the most relevant section after the elements set out in the format
- Computations should be prepared in sterling, unless one of the exemptions apply as per CFM64000. Denote the currency at the top of each column header, it does not need to be presented with every figure
- HMRC only require the final submission, i.e. the version seen and signed off by the customer, to be in the format set out and are not setting out how your software operates or produces the final computation
- Use the date format DD/MM/YYYY where any dates are needed
- Certain entity types and sectors are not included in this formatting at the current time. These are;
 - Life assurance companies
 - Oil and Gas ring fence
 - Banking sector
 - Tonnage tax
 - Creatives

Section 1: Accounts Adjustments

This section is presented as a simple table with the format, content, and XBRL tags contained in one. For the final submission, the column giving the XBRL tag should be replaced with a figure corresponding to the item descriptor and tagged using the tag present.

This section is for trading income only. Where there is more than one trade, a separate schedule should be provided for each individual trade. Each schedule should be displayed from part 1 to part 7 before displaying the next trade.

Line items have been included that remove the property income from the trading profit. A separate schedule is needed for the property income; this has not been prescribed as yet but it should contain all factors for making up the calculation of profits, such as receipts, expenses and adjustments.

For intangible fixed assets, line items have been included to remove debits and credits recognised in the accounts (in Part 2 / Part 3) with the option of either:

- inserting a figure in Part 4 / Part 5 if the trading debit/credit matches the accounting debit/credit or has a basis in the accounting treatment, or
- inserting a figure in Part 6 / Part 7 if the trading debit/credit differs at all from the accounting debit/credit and/or is not wholly determined by what is recognised for accounting purposes (e.g. fixed-rate relief).

Footnotes, where they are not prescribed the 'white box' space in the computation, can be utilised to provide detail. If a breakdown of line items is requested this should be done in table format and displayed after the relevant section. The principles of Self-Assessment still apply, and customers can give as much information as is relevant.

It must be specifically clear that amounts are either increasing or decreasing the profit/loss position. Brackets () should be used to denote a number that goes against the intention of the section in denote. For example, in the addback sections we would expect all figures to be increasing taxable profits and brackets should be used to denote an item that is reducing taxable profit. Similarly, where there is a figure in the deductions section we would expect this to reduce taxable profit and brackets should be used to denote the opposite, i.e. an increase to the taxable profits.

Any items in the 'other' categories, and where the footnotes denote it is needed, should provide further detail in breakdown tables. HMRC are not prescribing these at this time but would like to avoid seeing 'other' category breakdowns that have 'miscellaneous' as a descriptor.

Long period of account

As stated above and per CT603 – Notice to deliver a Company Tax Return, where a company has a long period of account separate computations for each accounting period falling within the period of account must be provided.

A Company Tax Return covers a specific time period, which cannot be longer than 12 months. However, there is legislation that allows accounts to cover a time period up to 18 months. To manage the difference in time period lengths, adjustments are made in the tax computations. To help breakdown the terminology:

- **Period of account** is the accounting aspect. It allows accounts to cover a period in time up to 18 months (see CTM01510)
- An **accounting period** is the tax aspect. It's the time period covered by the Company Tax Return, which cannot be longer than 12 months. This is reflected in the tax computations and CT600 parts of the return (see CTM01405).

The impact of this means, where accounts are for a period longer than 12 months then multiple tax Company Tax Returns are needed. Each of these returns will contain duplicate accounts but the tax computations and CT600 form will be different. For example, where a period of accounts is 18 months long, then this could be split between two returns covering a 12 month and 6 month period.

Adjustment should be made as appropriate. Usually we would expect this to be done through time apportionment based on number of days although there are limited circumstances in which a different approach may be used (per BIM81065). The accounts adjustment for trading income has been set out to allow for this:

1. Trading income schedule summary - includes totals for the following parts
2. Accounting Non-Taxable Income Deducted – income reported in the accounts that isn't part of the trading income and/or income that isn't taxable
3. Accounting Disallowable Expenditure Addback - expenditure reported in the accounts that isn't part of the trading expenditure and/or deductible for tax purposes
4. Accounting Taxable Income Addback – Mainly this is for items that have corresponding deduction
5. Accounting Allowable Expenditure Deducted - expenditure reported in the accounts that is part of your trading expenditure
6. Non-accounting Taxable Income Additions – income not reported in the accounts that is part of your trading income
7. Non-accounting Allowable Expenditure Deducted - expenditure not reported in the accounts that is deductible for tax purposes from the trading income.

Part 1 Summary

Category	XBRL Tags
Profit/(loss) before tax per statutory accounts	ProfitLossPerAccounts
Accounting Non-Taxable Income Deducted Total	
Accounting Disallowable Expenditure Addback Total	
Accounting Taxable Income Addback Total	
Accounting Allowable Expenditure Deducted Total	
PPA: ¹ invalid to valid ² correction	
PPA: change in accounting policy, valid to valid ³	AdjustmentsAccountingAdjustments
Revised Figure Before Tax	<u>AdjustedProfitOrLossBeforeAccountingPeriodAdjustments</u>
Time apportionment figure⁴	
Non-accounting Taxable Income Additions Total	
Non-accounting Allowable Expenditure Deducted Total	
Adjusted Profit/(Loss)	AdjustedProfitForThePeriod
	AdjustedLossOfPeriod

¹ Some prior period adjustments are brought into account for tax in the period in which they are made, and some are brought into account in the periods to which they relate. A footnote should be used to explain the basis of the adjustment.

² If there is more than one correction, the total value should be displayed here and a line by line breakdown provided separately. A footnote should be included to explain the basis of the prior period adjustment and why it is being brought into account for tax in this return.

³ If there is more than one change, the total value should be displayed here and a line by line breakdown provided separately

⁴ Only applicable where there is an accounting period longer than 12 months

Part 2 Accounting Non-Taxable Income Deducted

Category	XBRL Tags
Investment credit ⁵	AdjustmentsFrankedInvestmentIncomePerAccounts
Investment properties credit ⁶	
Tangible fixed asset credit ⁷	
Financial asset credit ⁸	
Hedging instruments gains ⁹	
Preference share dividends receivable ¹⁰	
Interest and other financial receivable	
Non-trading loan relationship credit	AdjustmentsNon-tradingLoanRelationshipsCreditsPerAccounts
Non-trading credits in respect of intangible fixed assets	
Trading credits in respect of intangible fixed assets ¹¹	
Exempt foreign branch profits	
Joint venture profits ¹²	
Partnership profit ¹³	
UK property receipts	AdjustmentsPropertyReceiptsPerAccounts
Overseas property receipts	
Mutual trading income	AdjustmentsMutualTradingIncome

⁵ This will include income from all dividends and other distributions unless they are exempt, see CTM02060

⁶ For example, this could include reversal of impairment/profit on disposal of investment properties, any income and/or fair value gain on revaluation of investment properties. Where multiple items are included, a separate breakdown should be included.

⁷ For example, this could include reversal of impairment/profit on disposal of tangible fixed assets, any income and/or fair value gain on revaluation of tangible fixed assets. It shouldn't include investment properties. Where multiple items are included, a separate breakdown should be included.

⁸ For example, this could include reversal of impairment/profit on disposal of financial assets (e.g. bonds, mutual funds), any income and/or fair value gain on revaluation of financial assets. Where multiple items are included, a separate breakdown should be included.

⁹ Net fair value, disregarded for tax

¹⁰ Shown separately from income from investment due to certain anti-avoidance measures, per CFM45510

¹¹ Including profits on realisation and receipts recognised as they accrue

¹² Which is a separate entity

¹³ Adjustments in respect of share of partnership profit

Defined contribution pension accounting credits ¹⁴	
Defined benefit pension accounting credits ¹⁵	
RDEC income ¹⁶	
Other income not taxable ¹⁷	AdjustmentsOtherIncomeNotTaxable
Subtotal	

¹⁴ A further breakdown of this adjustment should be provided

¹⁵ A further breakdown of this adjustment should be provided

¹⁶ RDEC value as per accounts to be deducted here and the taxable value to be included in Part 6

¹⁷ Further details should be included to describe the income and explain why it isn't taxable

Part 3 Accounting Disallowable Expenditure Addback

Category	XBRL Tags
Capital Expenditure ¹⁸	AdjustmentsCapitalExpenditure
Expenditure not wholly and exclusively for purpose of trade ¹⁹	AdjustmentsOtherExpenditureNotWhollyAndExclusivelyForPurposesOfTradeOrBusiness
Accountancy, legal & professional fees ²⁰	AdjustmentsAccountancyLegalAndProfessionalFees
Anti-avoidance adjustments	AdjustmentsAnti-avoidanceAdjustments
Depreciation	AdjustmentsDepreciation
Director's remuneration	AdjustmentsDirectorsRemuneration
Donations ²¹	AdjustmentsDonations
Entertaining ²²	AdjustmentsEntertaining
Interest and other financial charges	AdjustmentsInterestAndOtherFinancialCharges
Leased cars	AdjustmentsLeasedCars
Motor, travel & subsistence	AdjustmentsMotorTravelAndSubsistence
Penalties or fines	AdjustmentsPenaltiesAndFines
Specific provisions not claimable within AP ²³	
Redundancy payments disallowed on cessation of trade	
Remuneration unpaid within 9 months	AdjustmentsAdjustmentsForRemunerationUnpaidWithin9Months
Unwinding of discount on decommissioning provision	
Capital element of Right of Use asset depreciation and lease finance charges	
Share-based payment expense	AdjustmentsEmployeeShareAcquisitionAdjustment
Investment debit ²⁴	

¹⁸ The total value of capital expenditure should be included here, with a breakdown of each item in a separate schedule

¹⁹ An overall total should be included here, with a breakdown of each item in a separate schedule including any apportionment details

²⁰ An overall total should be included here, with a breakdown of each item in a separate schedule

²¹ All donation deducted in the accounts should be included here and a further schedule provided to show how the relief for qualifying charitable donations has been arrived at

²² An overall total should be included here with separate schedule showing the disallowed item types and costs

²³ A further breakdown should be provided

²⁴ For example, expenditure on dividends and other distributions, per CTM02050

Investment properties debit ²⁵	
Tangible fixed assets debit ²⁶	
Financial asset debit ²⁷	AdjustmentsBadDebts
Hedging instruments loss ²⁸	
Non-trading loan relationship debit	AdjustmentsNon-tradingLoanRelationshipsDebitsPerAccounts
Non-trading debits in respect of intangible fixed assets ²⁹	
Trading debits in respect of intangible fixed assets ³⁰	
Exempt foreign branch losses	
Joint venture loss ³¹	
Partnership loss ³²	
UK property expenses	AdjustmentsPropertyExpensesPerAccounts
Overseas property expenses	
Mutual trading expenditure	
Hybrid capital instrument adjustment	AdjustmentsHybridCapitalInstrumentAdjustment
Hybrid mismatches adjustment applied	AdjustmentsHybridMismatchesAdjustmentApplied
Defined contribution pension accounting debits ³³	AdjustmentsPensionContributions
Defined benefit pension accounting debits ³⁴	

²⁵ For example, this could include loss/impairment on disposal of investment properties, any expenditure and/or fair value loss on revaluation of investment properties. Where multiple items are included, a separate breakdown should be included.

²⁶ For example, this could include loss/impairment on disposal of tangible fixed assets, any expenditure and/or fair value loss on revaluation of fixed assets. Where multiple items are included, a separate breakdown should be included.

²⁷ Impairment of financial asset for example bonds or mutual funds, where there is more than one item a separate schedule should be provided

²⁸ Net fair value, disregarded for tax

²⁹ For example, an amortisation debit or a loss on realisation of an intangible fixed asset used in a business that is not a trade, or a debit arising on realisation of a "relevant asset" subject to the full restriction

³⁰ For example, an amortisation debit or a loss on realisation of an intangible fixed asset used in a trade

³¹ Which is a separate entity

³² Adjustments in respect of share of partnership loss

³³ A further breakdown of this adjustment should be provided

³⁴ A further breakdown of this adjustment should be provided

Other disallowable expenditure ³⁵	AdjustmentsOtherAdditions
Subtotal	

³⁵ The total value should be included here, with a breakdown of each item in a separate schedule

Part 4 Accounting Taxable Income Addback

Category	XBRL Tags
Income credited directly to reserves	AdjustmentsAdjustmentsForReserves
Trading credits in respect of intangible fixed assets ³⁶	
Income not otherwise recognised ³⁷	
Subtotal	

³⁶ Including profits on realisation and receipts recognised as they accrue

³⁷ The total value should be included here, if there is more than one item or type a full description with values for each should be provided separately, explaining why it has not been recognised elsewhere.

Part 5 Accounting Allowable Expenditure Deducted

Category	XBRL Tags
Pre-trade expenses	AdjustmentsPre-tradingExpenditure
Depreciation ³⁸	
Remuneration unpaid within 9 months now paid ³⁹	
Share-based payments ⁴⁰	
Trading debits in respect of intangible fixed assets ⁴¹	
Revenue expenditure capitalised	AdjustmentsRevenueExpenditureCapitalised
Specific provisions claimable ⁴²	
Adjustments for reserves	
Defined contribution pension employer contribution ⁴³	
Defined benefit pension employer contribution ⁴⁴	
Other allowable expenditure deducted ⁴⁵	AdjustmentsOtherDeductions
Subtotal	

³⁸ Allowable element

³⁹ Late paid remuneration: Remuneration relating to a previous AP where it was paid more than 9 months after the original AP but has been paid in the current year AP, see BIM47130

⁴⁰ Only available under certain circumstances where statutory relief under Part 12 isn't available, per scenarios described in guidance at BIM44250

⁴¹ For example, an amortisation debit or a loss on realisation of an intangible fixed asset used in a trade

⁴² Claimable within AP, disallowed in previous period(s) as not claimable

⁴³ A further breakdown should be provided

⁴⁴ A further breakdown should be provided

⁴⁵ A further breakdown should be provided

Part 6 Non-Accounting Taxable Income Additions

Category	XBRL Tags
Gains on hedging instruments ⁴⁶	
Total balancing charges from capital allowances	TotalBalancingCharges
Trading credits on intangible fixed assets ⁴⁷	
RDEC ⁴⁸	AmountOfRDExpenditureCredit
AVEC ⁴⁹	
VGEC ⁵⁰	
Other ⁵¹	
Subtotal	

⁴⁶ Previously disregarded, brought back into account

⁴⁷ For example, a credit on realisation of an intangible fixed asset, where not recognised for accounting purposes but treated as being at market value

⁴⁸ We expect this to be a separate trade with its own detailed breakdown

⁴⁹ We expect this to be a separate trade with its own detailed breakdown

⁵⁰ We expect this to be a separate trade with its own detailed breakdown

⁵¹ A further breakdown should be provided

Part 7 Non-Accounting Allowable Expenditure Deducted

Category	XBRL Tags
Total Capital Allowances	TotalCapitalAllowances
Trading debits on intangible fixed assets ⁵²	
SP3/91: Finance lease charge	AdjustmentsFinanceLeasingAdjustments
R&D enhanced expenditure	AdjustmentsAdditionalDeductionForQualifyingRDExpenditureSME
Patent Box	PatentBoxAdjustment
Losses on hedging instruments ⁵³	
Foreign tax ⁵⁴	AdjustmentsForeignTaxAsADeduction
Land Remediation expenditure ⁵⁵	AdjustmentsAdditionalDeductionForQualifyingLandRemediationExpenditure
CTA09 Part 12 Relief ⁵⁶	
Other ⁵⁷	
Subtotal	

⁵² For example, fixed rate relief or relief in respect of a deemed market value acquisition not recognised for accounting purposes

⁵³ Previously disregarded brought back into account

⁵⁴ Foreign tax as a deduction as per guidance BIM45901

⁵⁵ Per CIRD60000

⁵⁶ Detail (supporting schedule) required for relief claimed, for example CTA 2009 Part 12 statutory relief, see guidance SVM109070/BIM44250

⁵⁷ A further breakdown should be provided

Section 2: Capital Allowances

The Capital Allowances section is separated into several parts. The structure of this section is formatted as first giving all the XBRL tags to be used and then showing the format and content of the computation. All elements within the final computation have been included, regardless of the presence of an XBRL tag, to ensure completeness and clarity.

The parts to be included in the submitted computations are clearly headed in the parts as **Computation Format**. The Computations also contain illustrative numbers to aid in understanding. The various footnotes contained throughout do not have to be included as part of the submitted computations and are there to provide explanations and clarity.

There are following parts laid out in this section of the document:

1. Summary
2. Plant and Machinery Allowances
 - a. First-year Allowances
 - b. Freeports and Investment Zones
 - c. Disposals Immediate Balancing Charges
 - d. Main Pool
 - e. Special Rate Pool
 - f. Single Asset Pools
 - g. Additions Analysis
3. Structures and Buildings Allowances
4. Business Premises Renovation Allowances
5. Mineral Extraction Allowances
6. Research and Development Allowances
7. Know-how Allowances
8. Patent Allowances
9. Dredging Allowances

Part 1 Summary**Total Capital Allowances**

Category	XBRL Tag
Total Plant and Machinery Allowances	
Total Structures and Buildings Allowance	StructuresAndBuildingsAllowanceWritingDownAllowances
Total Business Premises Renovation Allowances	BusinessPremisesRenovationAllowancesTotalAllowances
Total Mineral Extraction Allowances	MineralExtractionAllowancesTotalAllowances
Total Research and Development Allowances	ResearchDevelopmentAllowancesAllowances
Total Know-how Allowances	Know-howTotalAllowances
Total Patent Allowances	PatentsPoolTotalAllowances
Total Dredging Allowances	OtherCapitalAllowancesTotalAllowances
Total Capital Allowances	TotalCapitalAllowances

Total Balancing Charges

Category	XBRL Tag
Total Plant and Machinery Balancing Charges	
Total Business Premises Renovation Allowances Balancing Charges	BusinessPremisesRenovationAllowancesBalancingCharges
Total Mineral Extraction Allowances Balancing Charges	MineralExtractionAllowancesTotalBalancingCharges
Total Research and Development Allowances Balancing Charges	ResearchDevelopmentAllowancesBalancingCharges
Total Know-how Allowances Balancing Charges	Know-howBalancingCharges
Total Patent Allowances Balancing Charges	PatentsPoolBalancingCharges
Total Balancing Charges	TotalBalancingCharges

Part 2 Plant and Machinery Allowances

Part 2a First-year Allowances (FYA)

Qualifying activity ⁵⁸	Trade ⁵⁹
Category ⁶⁰	XBRL Tag
Zero-emission cars first-year qualifying expenditure	MainPoolCarsWithLowCO2EmissionsFirstYearExpenditure
Rate of FYA for zero-emission cars	
Zero-emission cars FYA	MainPoolFYAForCarsWithLowCO2Emissions
Disposal value for zero-emission cars for which FYA were claimed	
Plant and machinery for gas refuelling stations first-year qualifying expenditure	
Rate of FYA for plant and machinery for gas refuelling stations	
Plant and machinery for gas refuelling stations FYA	
Zero-emission goods vehicles first-year qualifying expenditure	MainPoolOtherExpenditureQualifyingForFirstYearAllowances
Rate of FYA for zero-emission goods vehicles	
Zero-emission goods vehicles first-year allowances	MainPoolOtherFirstYearAllowances
Disposal value for zero-emission goods vehicles for which FYA were claimed	
Electric vehicle charge-points first-year qualifying expenditure	MainPoolElectricVehicleChargingPointFirstYearExpenditure
Rate of FYA for electric vehicle charge-points	
Electric vehicle charge-points FYA	MainPoolFYAForElectricVehicleChargingPoint
Disposal value for electric vehicle charge-points for which FYA were claimed	
⁶¹ Plant and machinery for use in designated assisted areas in enterprise zones first-year qualifying expenditure	MainPoolEZDesignatedAssistedAreaFirstYearExpenditure

⁵⁸CAA 2001 s11 requires that plant and machinery allowances must be calculated separately for each qualifying activity which a person carries on. The capital allowances in respect of a trade must be entered in the boxes on the CT600 for allowances and charges in the calculation of trading profits and losses (688-730) and for non-trading activities should be entered into the boxes for allowances and charges not included in the calculation of trading profits and losses (733-755)

⁵⁹ Trade has been included as an example of a qualifying activity, please select the appropriate qualifying activity from CAA 2001 s15

⁶⁰ The prescription includes all first-year allowances currently available. If new first-year allowances are introduced, the prescription will be updated accordingly

Rate of FYA for plant and machinery for use in designated assisted areas in enterprise zones	
Plant and machinery for use in designated assisted areas in enterprise zones FYA	MainPoolFYAInRespectOfEZDesignatedAssistedAreaFYAExpenditure
Disposal value for plant and machinery for use in designated assisted areas in enterprise zones for which FYA were claimed	
Plant and machinery for use in special tax sites (Freeports) first-year qualifying expenditure	
Rate of FYA for plant and machinery for use in special tax sites (Freeports)	
Plant and machinery for use in special tax sites (Freeports) FYA	MainPoolFYAInRespectOfFYAExpenditureForFreeportTaxSite
Plant and machinery for use in special tax sites (Investment Zones) first-year qualifying expenditure	
Rate of FYA for plant and machinery for use in special tax sites (Investment Zones)	
Plant and machinery for use in special tax sites (Investment Zones) FYA	MainPoolFYAInRespectOfFYAExpenditureForInvestmentZoneTaxSite
Plant and machinery for use wholly in a ring fence trade first-year qualifying expenditure	
Rate of FYA for plant and machinery for use wholly in a ring fence trade	
Plant and machinery for use wholly in a ring fence trade FYA	
50% special rate first-year qualifying expenditure ⁶²	SpecialRatePoolTotal50PercentFirstYearAllowanceExpenditure
Rate of FYA for special rate FYA	
50% special rate FYA	SpecialRatePoolTotal50PercentFirstYearAllowance
Unrelieved expenditure available to be pooled in a subsequent chargeable period	
Full expensing qualifying expenditure ⁶³	MainPoolTotalExpenditureQualifyingForFullExpensing

⁶¹ Whilst this first-year allowance is no longer available for expenditure incurred from 16/03/2024, there are very limited circumstances in which it can be claimed for later periods.

⁶² This first-year allowance is only available for expenditure incurred on or after 01/04/2023

⁶³ This first-year allowance is only available for expenditure incurred on or after 01/04/ 2023

Rate of FYA for full expensing	
Full expensing FYA	MainPoolTotalFullExpensingAllowance
SR allowance first-year qualifying expenditure ⁶⁴	SpecialRatePoolTotalSRAllowanceQualifyingExpenditure
Rate of SR allowance	
50% SR allowances	SpecialRatePoolTotalSRAllowance
Unrelieved expenditure available to be pooled in a subsequent chargeable period	
Super-deduction qualifying expenditure ⁶⁵	MainPoolTotalExpenditureQualifyingForSuperDeduction
Rate of super-deduction	
Super-deduction allowances	MainPoolTotalSuperDeductionAllowance
Total expenditure on which FYA claimed	MainPoolTotalExpenditureQualifyingForFYA
Total FYA claimed	MainPoolTotalFirstYearAllowances

Note: The prescription does not include first-year allowances which can no longer be claimed such as those previously available under CAA01 s45A or 45H.

⁶⁴ This first-year allowance is only available for expenditure incurred on or after 01/04/2021 but before 01/04/2023

⁶⁵ This first-year allowance is only available for expenditure incurred on or after 01/04/2021 but before 01/04/2023

Part 2b Freeports and Investment Zones⁶⁶

Category	XBRL Tag
Location of Freeport and/or Investment Zone ⁶⁷	
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 per Freeport or Investment	
Disposal values per Freeport or Investment Zone	
Total amount of ECA claimed for the accounting period for special tax sites (Freeports and Investment Zones)	
Total disposal values for special tax sites (Freeports and Investment Zones)	

⁶⁶ Must complete the CT600M if claiming first-year allowances in respect of Freeport or Investment Zone special tax sites. Refer to CT600M guidance on how to complete: <https://www.gov.uk/guidance/supplementary-pages-ct600m-freeports>

⁶⁷ Include a separate row for each Freeport or Investment Zone tax site

Part 2c Disposals Immediate Balancing Charges⁶⁸

Category	XBRL Tag
Disposal values for plant and machinery on which the SR allowance was claimed	
SR allowance calculation of relevant proportion of disposal value	
SR allowance relevant proportion of disposal value	
SR allowance balancing charge	SpecialRatePoolBalancingChargeInRespectOfSRAllowance
SR allowance disposal value taken to pool ⁶⁹	
Disposal values for plant and machinery on which the super-deduction was claimed	
Super-deduction calculation of relevant proportion of disposal value	
Super-deduction relevant proportion of disposal value	
Super-deduction relevant factor	
Super-deduction balancing charge	MainPoolBalancingChargesInRespectOfSuperDeduction
Super-deduction disposal value taken to pool ⁷⁰	
Disposal values for plant and machinery on which the 50% special rate FYA was claimed	
50% special rate FYA calculation of relevant proportion of disposal value	
50% special rate FYA relevant proportion of disposal value	
50% special rate FYA balancing charge	SpecialRatePoolBalancingChargeInRespectOf50PercentFirstYearAllowance
50% special rate FYA disposal value taken to pool ⁷¹	
Disposal value for plant and machinery on which full expensing was claimed	

⁶⁸ This part of the prescription covers immediate balancing charges which arise where there has been a disposal of plant or machinery in respect of which full expensing, the super-deduction or 50% first-year allowance has been claimed.

⁶⁹ Disposal value minus relevant proportion of disposal value

⁷⁰ Disposal value minus amount subject to immediate balancing charge

⁷¹ Disposal value minus relevant proportion of disposal value

Full expensing calculation of relevant proportion of disposal value	
Full expensing relevant proportion of disposal value	
Full expensing balancing charge	MainPoolBalancingChargesInRespectOfFullExpensing
Full expensing disposal value taken to pool ⁷²	

⁷² Disposal value minus relevant proportion of disposal value

Part 2d Main pool

Category	XBRL Tag
Main pool ⁷³	PlantAndMachineryMainPoolHeading
Unrelieved Qualifying Expenditure brought forward	MainPoolWrittenDownValue
Qualifying Expenditure added to the pool ⁷⁴	MainPoolExpenditureQualifyingForWritingDownAllowance
Amount allocated to the pool ⁷⁵	
Available qualifying expenditure (AQE) ⁷⁶	
Additions qualifying for Annual Investment Allowance (AIA)	MainPoolExpenditureQualifyingForAnnualInvestmentAllowance
AIA limit ⁷⁷	
AIA claimed	MainPoolAnnualInvestmentAllowance
AQE less AIA	
Total disposal receipts (TDR)	MainPoolTotalDisposalReceipts
Balance of qualifying expenditure	
Small Pools Allowance	
WDA % ⁷⁸	
WDA available	
WDA claimed	MainPoolWritingDownAllowances
Balancing allowance	MainPoolBalancingAllowances
Balancing charge	MainPoolBalancingCharges

⁷³ The tag with this should be used to tag the table heading

⁷⁴ You should include an appropriate disclosure as a footnote if you are adding qualifying expenditure to the pool that has special characteristics. For example, if it represents plant or machinery which has been gifted under CAA 2001 s14 or is the subject of the transfer of trade provisions in CTA 2010 Part 22.

⁷⁵ Any amounts allocated to the main pool for this period under one of the provisions listed in CAA 2001 s57(2). You should include a footnote to explain the reason for allocation to the pool.

⁷⁶ Unrelieved qualifying expenditure plus qualifying expenditure incurred in the period (not including amount on which FYAs has been claimed), but before the AIA has been claimed.

⁷⁷ Include calculation of AIA limit in a footnote

⁷⁸ You should include the WDA percentage that applies for the pool for the chargeable period. Where a rate other than 18% applies, you should include a footnote showing how that has been calculated.

Unrelieved Qualifying Expenditure carried forward	MainPoolWrittenDownValue
Total of FYA and WDA claimed in respect of the main pool ⁷⁹	MainPoolTotalFYAAndWDA
Total capital allowances in respect of the main pool	MainPoolTotalAllowances

Part 2e Special Rate pool

⁷⁹ Please include total amount of WDAs and FYAs claimed in respect of the main pool. You should not include AIA claim amounts or net off balancing charges.

Category	XBRL Tag
Special rate pool ⁸⁰	SpecialRatePoolHeading
Unrelieved Qualifying Expenditure brought forward	SpecialRatePoolWrittenDownValue
Special rate expenditure on thermal insulation ⁸¹	SpecialRatePoolThermalInsulationExpenditure
Special rate expenditure on integral features ⁸²	SpecialRatePoolIntegralFeaturesExpenditure
Special rate expenditure on long-life assets ⁸³	SpecialRatePoolLongLifeAssetExpenditure
Special rate expenditure on a car that is not a main rate car ⁸⁴	SpecialRatePoolExpenditureOnACarThatIsNotAMainRateCar
Special rate expenditure on cushion gas ⁸⁵	SpecialRatePoolExpenditureOnCushionGas
Special rate expenditure on solar panels ⁸⁶	SpecialRatePoolExpenditureOnTheProvisionOfSolarPanels
Total special rate expenditure ⁸⁷	SpecialRatePoolTotalSpecialRateExpenditure
Amount allocated to the pool ⁸⁸	
Available Qualifying Expenditure (AQE) ⁸⁹	
Additions qualifying for AIA	SpecialRatePoolExpenditureQualifyingForAnnualInvestmentAllowance
AIA limit ⁹⁰	
AIA claimed	SpecialRatePoolAnnualInvestmentAllowance
AQE less AIA	

⁸⁰ The tag should be used to tag the table heading

⁸¹ CAA 2001 s28 and 104A

⁸² CAA 2001 s33A and 104A

⁸³ CAA 2001 Chapter 10 Part 2 and s104A

⁸⁴ CAA 2001 s104AA and 104A

⁸⁵ CAA 2001 s70J and 104A

⁸⁶ CAA 2001 s104A

⁸⁷ You should include an appropriate disclosure as a footnote if you are adding qualifying expenditure to the pool that has special characteristics. For example, if it represents plant or machinery which has been gifted under CAA 2001 s14 or is the subject of the transfer of trade provisions in CTA 2010 part 22.

⁸⁸ Any amounts allocated to the main pool for this period under one of the provisions listed in CAA 2001 s57(2). You should include a footnote to explain the reason for allocation to the pool.

⁸⁹ Unrelieved qualifying expenditure plus qualifying expenditure incurred in the period (not including amount on which FYAs has been claimed), but before the AIA has been claimed.

⁹⁰ Include calculation of AIA within a footnote

Total disposal receipts (TDR)	SpecialRatePoolTotalDisposalReceipts
Balance of qualifying expenditure	
Small Pools Allowance	
Writing Down Allowance (WDA) % ⁹¹	
WDA available	
WDA claimed	SpecialRatePoolWritingDownAllowance
Balancing allowance	SpecialRatePoolBalancingAllowance
Balancing charge	SpecialRatePoolBalancingCharge
Unrelieved Qualifying Expenditure carried forward	SpecialRatePoolWrittenDownValue
Total of FYA and WDA claimed in respect of the special rate pool ⁹²	
Total capital allowances in respect of the special rate pool	SpecialRatePoolTotalAllowances

⁹¹ You should include the WDA percentage that applies for the pool for the chargeable period. Where a rate other than 6% applies, you should include a footnote showing how that has been calculated.

⁹² Include total amount of WDAs and FYAs claimed in respect of the special rate pool. You should not include AIA claim amounts or net off balancing charges.

Part 2f Single asset pools

Category	XBRL Tag
Single Asset Pools - Short-Life Asset Pools	ShortLifeAssetsSummaryHeading
For each short-life asset pool:	
Plant or machinery ⁹³	
Qualifying expenditure ⁹⁴	
Date expenditure incurred	
S83 election ⁹⁵	
Acquired during period ended	
Unrelieved Qualifying Expenditure b/f	ShortLifeAssetsWrittenDownValue
Qualifying expenditure added to the pool ⁹⁶	ShortLifeAssetsExpenditureQualifyingForWritingDownAllowance
WDA % ⁹⁷	
WDA available	
WDA claimed	ShortLifeAssetsWritingDownAllowances
Total disposal receipts	ShortLifeAssetsTotalDisposalReceipts
Balancing allowance	ShortLifeAssetsBalancingAllowances
Balancing charge	ShortLifeAssetsTotalBalancingCharges
Expenditure transferred to main pool	
Unrelieved Qualifying Expenditure c/f	ShortLifeAssetsWrittenDownValue
For all short-life asset pools:	

⁹³ This category is for the plant or machinery which is the subject of the short-life asset election.

⁹⁴ This category is for the original amount of qualifying expenditure incurred on the plant or machinery which is the subject of the short-life asset election.

⁹⁵ You should include confirmation that you have made an election under CAA 2001 s83 for this expenditure. Please include "Yes" against this category to indicate that an election has been made.

⁹⁶ This category is for qualifying expenditure added to the short-life asset pool in the chargeable period. This category should only be completed in the first chargeable period in respect of the short-life asset pool.

⁹⁷ For all single asset pools, you should include the relevant WDA percentage which applies for the pool for that chargeable period. Where a rate differs from the standard rate, you should include a footnote showing how that has been calculated.

Total qualifying expenditure added to pool	
Total WDA available	
Total WDA claimed	ShortLifeAssetsWritingDownAllowances
Total disposal receipts	
Total balancing allowances	ShortLifeAssetsBalancingAllowances
Total capital allowances in respect of short-life assets	ShortLifeAssetsTotalAllowances
Total balancing charges	ShortLifeAssetsTotalBalancingCharges
Total expenditure transferred to main pool	
Number of single asset pools	ShortLifeAssetsNumberOfSingleAssetPools
Overseas Leasing⁹⁸	OverseasLeasingPoolHeading
Unrelieved Qualifying Expenditure brought forward (tax written down value at beginning of period)	OverseasLeasingWrittenDownValue
Qualifying expenditure on overseas leasing ⁹⁹	OverseasLeasingExpenditureQualifyingForWritingDownAllowance
Total disposal receipts	OverseasLeasingTotalDisposalReceipts
WDA %	
Calculation of WDA available	
WDA amount claimed	OverseasLeasingWritingDownAllowances
Balancing allowance	OverseasLeasingBalancingAllowance
Balancing charge	OverseasLeasingBalancingCharges
Unrelieved Qualifying Expenditure carried forward (tax written down value carried forward to the next period)	OverseasLeasingWrittenDownValue
Total capital allowances in respect of single asset pool - overseas leasing	OverseasLeasingTotalAllowances
Single Asset Pools - Other¹⁰⁰	
Type of single asset pool	

⁹⁸ The overseas leasing legislation does not apply to leases finalised on or after 01/04/2006. Therefore it is unlikely that overseas leasing pools will be required unless you have expenditure carried forward from prior to 01/04/2006.

⁹⁹ This should be £nil in all cases.

¹⁰⁰ Asset provided or used only partly for qualifying activity; partial depreciation subsidies; or contributions allowances.

Unrelieved Qualifying Expenditure brought forward (tax written down value at beginning of period)	OtherCapitalAllowancesWrittenDownValue
Additions to the relevant single asset pool	OtherCapitalAllowancesTotalAdditions
Available qualifying expenditure (AQE)	
Total disposal receipts (TDR)	OtherCapitalAllowancesDisposalReceipts
AQE-TDR	
Expenditure qualifying for AIA	
AIA available	
AIA claimed	
AQE-TDR-AIA claimed	
WDA %	
Calculation of WDA available	
WDA amount claimed	
Balancing allowance	
Balancing charge	
Unrelieved Qualifying Expenditure carried forward (tax written down value carried forward to the next period)	OtherCapitalAllowancesWrittenDownValue
Total capital allowances in respect of single asset pool	OtherCapitalAllowancesTotalAllowances

Note: This prescription does not include the specific tags for ships which will be added in due course. You should include any ship pools in your normal format and use the appropriate XBRL tags.

Part 2g Additions analysis

Please see the computation requirements for the additions analysis in the relevant section of the computation format below.

Computation Format**First-year Allowances**

Qualifying activity				Trade	
Type of FYA claimed e.g.	Qualifying expenditure £	Rate of FYA %	Capital allowances £	Disposal value for which FYAs were claimed £	Balance of expenditure to be pooled in a subsequent year £
Zero-emission cars	65,000	100	65,000	20,000	0
Machinery and plant gas for refuelling stations	240,000	100	240,000		0
Zero-emission goods vehicles	180,000	100	180,000	0	0
Electric vehicle charge-points	200,000	100	200,000	0	
P&M for use in designated assisted areas in enterprise zones	75,000	100	75,000		
Machinery and plant for use in special tax sites (Freeports)	400,000	100	400,000		0
Machinery and plant for use in special tax sites (Investment Zones)	150,000	100	150,000		0
Machinery and plant for use wholly in a ring fence trade	100,000	100	100,000		0
Machinery and plant - special rate allowance	60,000	50	30,000		30,000
Machinery and plant - 50% FYA	0	50	0		0
Full expensing	230,000	100	230,000		0
Super-deduction	100,000	100	100,000		0
Total expenditure on which FYA claimed	1,800,000				
Total FYA claimed			1,770,000		
Total Disposal values				20,000	

Freeports and Investment Zones

Location of Freeport and/or Investment Zone	Address of business operation	Enterprise Zone claim made relating to this ECA claim?	Total amount of ECA claimed for the accounting period per Freeport or Investment Zone £	Disposal values per Freeport or Investment Zone £
Liverpool City Region Freeport	100 First Street, XX11 1XX	x	80,000	0
Forth Green Freeport	123 Second Street, XX22 2XX	x	20,000	0
Total amount of ECA claimed for the accounting period for special tax sites (Freeports and Investment Zones)			100,000	
Total disposal values for special tax sites (Freeports and Investment Zones)				0

Disposals

Asset description ¹⁰¹	Category	Disposal value £	Calculation of relevant proportion of disposal value	Relevant Proportion of Disposal Value £	Relevant Factor	Balancing charge £	Taken to pool
Van	Super-deduction	5,000	$8000/10000 = 0.8$	4,000	1	4,000	1,000
Solar panel	50% Special rate FYA	2,000	$1500/3000 = 0.5$	1,000		1,000	1,000
Computer	Full expensing	4,000	$2500/5000 = 0.5$	2,000		2,000	2,000

¹⁰¹ You should include a description of the assets which have been the subject of a disposal. If it is impractical or impossible to list assets individually, it is acceptable to amalgamate categories of assets together when presenting the information in the computation. Whilst HMRC is prepared to accept a degree of discretion when completing the disposals table, a substandard disclosure may increase the chances of HMRC opening an enquiry.

Main pool

	£
Unrelieved Qualifying Expenditure brought forward	13,000,000
Qualifying Expenditure added to the pool	3,000,000
Amount allocated to the pool ¹⁰²	0
AQE	16,000,000
Additions qualifying for AIA	1,000,000
AIA limit	1,000,000 ¹⁰³
AIA claimed	1,000,000
AQE less AIA	15,000,000
Total disposal receipts (TDR)	26,000
Balance of qualifying expenditure	14,974,000
Small Pools Allowance ¹⁰⁴	0
WDA % ¹⁰⁵	18%
WDA available	2,695,320
WDA claimed	2,695,320
Balancing allowance ¹⁰⁶	0
Balancing charge	0
Unrelieved Qualifying Expenditure carried forward	12,278,680

¹⁰² Any amounts allocated to the main pool for this period under one of the provisions listed in CAA 2001 s57(2). You should include a footnote to explain the reason for allocation to the pool.

¹⁰³ Show how the AIA limit has been calculated separately in the computation, and how the AIA has been allocated to different pools

¹⁰⁴ The entry for small pools allowance is included for illustrative purposes. You do not need to include a disclosure for small pools allowance if you are not claiming it as per the null/nil guidance above.

¹⁰⁵ Show how the WDA rate has been calculated if using a rate other than 18%

¹⁰⁶ Balancing allowances only arise on the cessation of the business

Total of FYA and WDA claimed in respect of the main pool	2,695,320
Total capital allowances in respect of the main pool	3,695,320

Special Rate pool

	£
Unrelieved Qualifying Expenditure brought forward	3,500,000
Special rate expenditure on thermal insulation	0
Special rate expenditure on integral features	0
Special rate expenditure on long-life assets	0
Special rate expenditure on a car that is not a main rate car	100,000
Special rate expenditure on cushion gas	0
Special rate expenditure on solar panels	0
Total special rate expenditure	100,000
Amount allocated to the pool ¹⁰⁷	0
AQE	3,600,000
Additions qualifying for AIA	100,000
AIA limit ¹⁰⁸	1,000,000
AIA claimed	0
AQE less AIA	3,600,000
Total disposal receipts (TDR)	6,000
Balance of qualifying expenditure	3,594,000
Small Pools Allowance	0
WDA % ¹⁰⁹	6%
WDA available	215,640
WDA claimed	215,640
Balancing allowance ¹¹⁰	0

¹⁰⁷ Any amounts allocated to the main pool for this period under one of the provisions listed in s57(2) CAA 2001. You should include a footnote to explain the reason for allocation to the pool.

¹⁰⁸ Show how the AIA limit has been calculated separately in the computation, and how the AIA has been allocated to different pools

¹⁰⁹ Show how the WDA rate has been calculated if using a rate other than 6%

¹¹⁰ Balancing allowances only arise on the cessation of the business

Balancing charge	0
Unrelieved Qualifying Expenditure carried forward	3,378,360
Total of FYA and WDA claimed in respect of the special rate pool	215,640
Total capital allowances in respect of the special rate pool	215,640

Single Asset Pools

Short-Life Asset Pool

Plant or machinery	Qualifying expenditure £	Date expenditure incurred	Incurred during period ended	S83 election	Unrelieved Qualifying Expenditure b/f £	Qualifying expenditure added to pool £	WDA %	WDA available £	WDA claimed £	Total disposal receipts £	Balancing allowance £	Balancing charge £	Expenditure transferred to main pool ¹¹¹ £	Unrelieved Qualifying Expenditure c/f £
Cutlery	20,000	01/04/2017	31/12/2017 ¹¹²	Yes	4,086	0	18	736	736	0	0	0	3,350	0
Crockery	15,000	29/02/2020	31/12/2020	Yes	5,561	0	18	0	0	200	5,361	0	0	0
Glassware	10,000	18/11/2023	31/12/2023	Yes	6,724	0	18	1,211	1,211	0	0	0	0	5,513
Computer	1,500	01/12/2024	31/12/2024	Yes	1,230	0	18	222	222	0	0	0	0	1,008
Crockery	5,000	15/04/2025	31/12/2025	Yes	£0	5,000	18	900	450	0	£0	0	0	4,550
Total						5,000		3,069	2,619	200	5,361	-	3,350	
Number of single asset pools	5													

¹¹¹ This amount should be transferred to the appropriate pool at the beginning of the next chargeable period (CAA 2001 s57(2)).

¹¹² The relevant cut-off for expenditure incurred in the chargeable period ending 31/12/2017 is 31/12/2025.

Other Single Asset Pools

Type of single asset pool	
	£
Unrelieved Qualifying Expenditure brought forward (tax written down value at beginning of period)	13,400,000
Additions to the relevant single asset pool	0
Available qualifying expenditure (AQE)	13,400,000
Total disposal receipts (TDR)	0
AQE - TDR	13,400,000
Expenditure qualifying for Annual Investment Allowance (AIA)	0
AIA available	0
AIA claimed	0
AQE-TDR-AIA claimed	13,400,000
WDA %	18%
Calculation of WDA claimed	2,412,000
WDA amount claimed	2,412,000
Balancing allowance	0
Balancing charge	0
Unrelieved Qualifying Expenditure carried forward (tax written down value carried forward to the next period)	10,988,000
Total capital allowances in respect of single asset pool	2,412,000

Additions Analysis

Asset description ¹¹³	Qualifying expenditure £	Annual Investment Allowance £	Full expensing £	50% special rate FYA £	Expenditure added to main pool £	Expenditure added to special rate pool £	Expenditure added to single asset pool £	FYAs for cars with zero CO2 emissions £	FYAs for electric vehicle charge-points £	FYAs for Freeport tax sites £	FYAs for Investment Zone tax sites £	FYAs for plant and machinery used wholly in a ring-fence trade £	FYAs for gas refuelling stations £	FYAs for zero-emission goods vehicle £	FYAs for enterprise zones £	Super-deduction £	SR allowance £
Laptop	1,600	1,600															
Electric car	30,000							30,000									
Van	19,000	19,000															
Digger	25,000	25,000															
Lighting system	15,000	15,000															
Total	90,600	60,600						30,000									

¹¹³ You should include a description of the assets on which you have incurred qualifying expenditure, followed by the amount of qualifying expenditure and the amount of expenditure on which different allowances are claimed. If it is impractical or impossible to list assets individually, it is acceptable to amalgamate categories of assets together. If an asset has special characteristics, for example it has been gifted under CAA 2001 s14, you should include an appropriate disclosure as a footnote. Whilst HMRC is prepared to accept a degree of discretion when completing the additions analysis, a substandard disclosure may result in further clarification being requested.

Part 3 Structures and Buildings Allowances

Category	XBRL Tag
Buildings not in, or those parts of buildings not in, a special tax site	
Separately for each pocket of expenditure claimed for the first time in this chargeable period:	
Address	
Postcode	
Description	
Qualifying expenditure	StructuresAndBuildingsAllowanceExpenditureIncurredInChargeablePeriod
Earliest construction contract	
First brought into qualifying use	StructuresAndBuildingsAllowanceDateBroughtIntoUse
First brought into non-residential use (if earlier) ¹¹⁴	
Date expenditure (treated as) incurred (if later) ¹¹⁵	
Date sold, demolished, or ceased in qualifying use	
SBA ¹¹⁶	StructuresAndBuildingsAllowanceWritingDownAllowances
Notional SBA ¹¹⁷	StructuresAndBuildingsAllowanceNotionalWritingDownAllowances
Qualifying expenditure balance c/f ¹¹⁸	StructuresAndBuildingsAllowanceWrittenDownValueBroughtForwardCarriedForward
For continuing SBA claims and separately for each pocket of qualifying expenditure:	
Address	
Postcode	
Description	

¹¹⁴ If earlier than the above date, then this will determine when the allowance period ends (when SBA for the expenditure is no longer available)

¹¹⁵ Where this date is later than the date the building is brought into qualifying use, then it is this date that determines the start of the allowance period and the date from which SBA is available.

¹¹⁶ The amount claimed as SBA in the chargeable period.

¹¹⁷ SBA existing but not claimed or able to be claimed (e.g. building in non-residential use but not in qualifying use)

¹¹⁸ SBA qualifying expenditure – (SBA claim + Notional SBA)

Qualifying expenditure ¹¹⁹	
Earliest construction contract	
First brought into qualifying use	StructuresAndBuildingsAllowanceDateBroughtIntoUse
First brought into non-residential use (if earlier) ¹²⁰	
Date expenditure (treated as) incurred (if later) ¹²¹	
Date sold, demolished, or ceased in qualifying use	
Qualifying expenditure balance b/f	StructuresAndBuildingsAllowanceWrittenDownValueBroughtForwardCarriedForward
SBA	StructuresAndBuildingsAllowanceWritingDownAllowances
Notional SBA ¹²²	StructuresAndBuildingsAllowanceNotionalWritingDownAllowances
Qualifying expenditure balance c/f ¹²³	StructuresAndBuildingsAllowanceWrittenDownValueBroughtForwardCarriedForward
Buildings in, or those parts of buildings in, a special tax site	
Separately for each pocket of expenditure claimed for the first time in this chargeable period:	
Structure or building is in a Freeport	StructuresAndBuildingsAllowanceAssetsInAFreeport
Structure or building is in an Investment Zone	StructuresAndBuildingsAllowanceAssetsInAnInvestmentZone
Name of Freeport	StructuresAndBuildingsAllowanceNameOfFreeport
Name of Investment Zone	StructuresAndBuildingsAllowanceNameOfInvestmentZone
Address	
Postcode	
Description	
Qualifying expenditure	StructuresAndBuildingsAllowanceExpenditureIncurredInChargeablePeriod
Special tax site yes/no	

¹¹⁹ In this case the qualifying expenditure in this column should be the original amount of qualifying expenditure incurred on the structure or building.

¹²⁰ If earlier than the above date, then this will determine when the allowance period ends (when SBA for the expenditure is no longer available)

¹²¹ Where this date is later than the date the building is brought into qualifying use, then it is this date that determines the start of the allowance period and the date from which SBA is available.

¹²² SBA existing but not claimed or able to be claimed (for example building in non-residential use but not in qualifying use)

¹²³ Value brought forward – (SBA claim + Notional SBA).

Name of tax site	
Earliest construction contract	
First brought into qualifying use	StructuresAndBuildingsAllowanceDateBroughtIntoUse
First brought into non-residential use (if earlier)	
Date expenditure (treated as) incurred (if later)	
Date sold, demolished, or ceased in qualifying use	
SBA	StructuresAndBuildingsAllowanceWritingDownAllowances
Notional SBA ¹²⁴	StructuresAndBuildingsAllowanceNotionalWritingDownAllowances
Qualifying expenditure balance c/f ¹²⁵	StructuresAndBuildingsAllowanceWrittenDownValueBroughtForwardCarriedForward
For continuing claims to enhanced SBA and separately for each pocket of qualifying expenditure:	
Structure or building is in a Freeport	StructuresAndBuildingsAllowanceAssetIsInAFreeport
Structure or building is in an Investment Zone	StructuresAndBuildingsAllowanceAssetIsInAnInvestmentZone
Name of Freeport	StructuresAndBuildingsAllowanceNameOfFreeport
Name of Investment Zone	StructuresAndBuildingsAllowanceNameOfInvestmentZone
Address	
Postcode	
Description	
Qualifying expenditure ¹²⁶	
Earliest construction contract	
First brought into qualifying use	StructuresAndBuildingsAllowanceDateBroughtIntoUse
First brought into non-residential use (if earlier)	
Date expenditure (treated as) incurred (if later)	
Date sold, demolished, or ceased in qualifying use	

¹²⁴ Enhanced SBA existing but not claimed or able to be claimed (e.g. building in non-residential use but not in qualifying use)

¹²⁵ Enhanced SBA qualifying expenditure – (Enhanced SBA claim + Notional Enhanced SBA)

¹²⁶ In this case the qualifying expenditure in this column should be the original amount of qualifying expenditure incurred on the structure or building.

Qualifying expenditure balance b/f	StructuresAndBuildingsAllowanceWrittenDownValueBroughtForwardCarriedForward
SBA	StructuresAndBuildingsAllowanceWritingDownAllowances
Notional SBA	StructuresAndBuildingsAllowanceNotionalWritingDownAllowances
Qualifying expenditure balance c/f ¹²⁷	StructuresAndBuildingsAllowanceWrittenDownValueBroughtForwardCarriedForward

¹²⁷ Value brought forward – (Enhanced SBA claim + Notional enhanced SBA)

Structures and Buildings Allowances

Address	Postcode	Description	Qualifying expenditure £	Special tax site	Freeport/Investment Zone ¹²⁸	Earliest construction contract	First brought into qualifying use ¹	First brought into non-residential use ² (if earlier) ¹²⁹	Date qualifying expenditure (treated as) incurred (if later) ³¹³⁰	Date sold, demolished or ceased in qualifying use	Qualifying expenditure balance b/f £	SBA ¹³¹ £	Notional SBA £	Qualifying expenditure balance c/f £
123 Red Road, City Centre, The Valley	XX11 1XX	Factory extension	425,000	No		31/01/23	01/04/23					9,563		415,437
456 Mill Road, The Valley	XX11 1XX	Car park	375,000	No		01/12/21	01/01/22				363,750	11,250		352,500
123 First Street, The Valley, London	XX11 1XX	Export depot construction	645,000	Yes	4	01/03/23	01/06/23					37,625		607,375
456 Second Street, St Helens	XX11 1XX	Export depot car park extension	390,000	Yes	4	31/05/23	01/08/23					16,250		373,750
123 Farm Road, The Valley	XX11 1XX	Factory, new toilet block	125,000	No		28/02/20	01/05/20			31/10/23	115,000	3,125		
123 Turquoise house, Blue Street, Halifax	XX11 1XX	Office refurbishment	95,000	No		14/02/23			01/05/23			1,900		93,100
456 Yellow Street, The Cadney, Peterborough,	XX11 1XX	Warehouse construction	295,000	No		01/04/23	01/09/23	01/07/23				2,950	1,475	290,575
Qualifying expenditure, first claim to standard			815,000 ¹³²											

¹²⁸ Use this column to report the Freeport or Investment Zone in respect of which you are claiming enhanced SBA. You should use the corresponding integers for each Freeport or Investment Zone provided in the guidance on completing the CT600M: <https://www.gov.uk/guidance/supplementary-pages-ct600m-freeports>.

¹²⁹ Enter the date the structure or building was first brought into non-residential use in this column, if that date is earlier than the date it was first brought into qualifying use.

¹³⁰ If the qualifying expenditure was incurred after the date the structure or building was **first brought into** qualifying use, then enter the date the qualifying expenditure was incurred in this column.

¹³¹ In cases where SBA is claimed in respect of pre-April 2020 expenditure, you should use this column in the normal way.

SBA											
Qualifying expenditure, first claim to special tax site SBA			1,035,000 ¹³³								
SBA standard										28,788 ¹³⁴	
SBA special tax site										53,875 ¹³⁵	

Notes:

1. Qualifying use means in non-residential use for a qualifying activity - required as determines the date from which SBA may be claimed unless the expenditure is incurred or treated as being incurred on a later date and may trigger the start of the SBA allowance period.
2. Non-residential use for any purpose - only required if this date is earlier than the qualifying use date but later than the date the expenditure is incurred as it will then trigger the start of the SBA allowance period.
3. Date the expenditure is incurred or, if using the simplification rules at section CAA01 s270BB, treated as incurred - required if the date is later than the qualifying use date as it will determine the date from which SBA may be claimed and the start of the SBA allowance period.
4. Renovation or conversion costs are treated as if they were expenditure on the construction of that part of the building for the first time. Accordingly, you will need to specify the date the building, or that part of the building, was first brought into qualifying use after the renovation or conversion has been carried out.

¹³² Qualifying expenditure (non-special tax site)

¹³³ Special tax site Qualifying expenditure

¹³⁴ SBA (non-special tax site)

¹³⁵ Enhanced SBA for Special tax sites

Part 4 Business Premises Renovation Allowances¹³⁶

Category	XBRL Tag
For each amount of qualifying expenditure:	
Balance of BPRA qualifying expenditure brought forward, known as 'Residue'. (s.360K) ¹³⁷	BusinessPremisesRenovationAllowancesQualifyingExpenditureBalance
Amount of WDA available in this chargeable period.	
Amount of WDA claimed in this chargeable period. (s.360I - 360K & 360R) ¹³⁸	BusinessPremisesRenovationAllowancesWritingDownAllowance
Amount of BPRA balancing allowance (BA) claimed in this chargeable period. (S.360M - 360P) ¹³⁹	BusinessPremisesRenovationAllowancesBalancingAllowance
Total disposal receipts	BusinessPremisesRenovationAllowancesDisposals
Amount of BPRA claimed in respect of work to the buildings disposed of in this chargeable period	
Amount of BPRA balancing charge payable in this chargeable period. (S.360M - 360P) ¹⁴⁰	BusinessPremisesRenovationAllowancesBalancingCharges
Balance of BPRA qualifying expenditure to carry forward, known as 'Residue'. (s.360K) ¹⁴¹	BusinessPremisesRenovationAllowancesQualifyingExpenditureBalance
For total allowances claimed:	
Total BPRA Allowances claimed this chargeable period	BusinessPremisesRenovationAllowancesTotalAllowances

¹³⁶ There are very limited circumstances in which a claim to BPRA can still be made. Expenditure must have been incurred before 01/04/2017 for Corporation Tax purposes to qualify. You do not need to develop this section if your customers are not making claims to BPRA.

¹³⁷ This provides the total amount available for a WDA claim. BPRA WDA (s.360J) is up to a maximum of 25% of the QE, limited to the residue if that is less.

¹³⁸ These are the only allowances that should be claimed from 2017/18 onwards.

¹³⁹ Balancing Allowances and charges may arise if the 7/5-year clawback periods have not ceased. s.360M requires a balancing adjustment if the building is disposed of within 7/5 years of it first being used or available/suitable for letting for use.

¹⁴⁰ Balancing Allowances and charges may arise if the 7/5-year clawback periods have not ceased. s.360M requires a balancing adjustment if the building is disposed of within 7/5 years of it first being used or available/suitable for letting for use.

¹⁴¹ The "residue" is the amount carried forward and is eligible for WDA claims.

Business Premises Renovation Allowances ¹⁴²

The following are two WDA examples based on a £10m building project, and one balancing charge example.

Example 1 For a company with QE incurred in a single year

Single-year project incurring £10m QE before 31/03/2017, of which only £4m allowances had been claimed, leaving £6m residue to be brought forward at 01/01/2023 into the accounting period ending 31/12/2023.

	£
Qualifying expenditure (incurred before 31/03/2017)	10,000,000
Residue brought forward (at 1/01/2023)	6,000,000
WDA claimed (25% of QE)	-2,500,000
Residue carried forward (at 31/12/23)	3,500,000
Total BPRA claimed this chargeable period ending 31/12/2023)	2,500,000

Example 2 For a company claiming WDAs for a project where QE was incurred over 3 years

Multiple-year project incurring £10m QE over three accounting periods before 31/03/2017, each year's expenditure separately pooled and each with Residue brought forward to the accounting period commencing 01/01/2023 and ending 31/12/2023.

BPRA expenditure incurred in periods ending:	2014 £	2015 £	2016 £	
Original QE incurred	4,000,000	3,500,000	2,500,000	
Residue brought forward (at 1/01/2023)	1,000,000	1,750,000	1,875,000	
WDA claimed this chargeable period (25% of QE)	-1,000,000	-875,000	-625,000	
Residue carried forward (at 31/12/2023)	nil	875,000	1,250,000	
Total BPRA claimed this chargeable period (ending 31/12/2023)	1,000,000	875,000	625,000	=2,500,000

Example 3 For a company disposing of its building for proceeds that exceed the residue brought forward

¹⁴² The majority of BPRA are claimed in a single return as a 100% initial allowance, especially IT claims. However, where projects run for several years, many CT customers will claim allowances in the year in which incurred rather than front loading the payment. If the 100% initial allowance is not claimed in full, WDAs claimed in later years must be based on the originating QE. Therefore, a project running for (e.g.) 3 years will effectively have 3 pools of residue from which WDA will be claimed. This should be shown in the BPRA computation

	£
Residue brought forward	1,000,000
Disposal proceeds	2,000,000
Balancing charge	1,000,000

Part 5 Mineral Extraction Allowances

Category	XBRL Tag
First-year allowances:	
First-year qualifying expenditure ¹⁴³	
Rate of first-year allowance (FYA)	
FYA	
Total first-year qualifying expenditure	MineralExtractionAllowancesTotalExpenditureQualifyingForFYA
Total FYA	MineralExtractionAllowancesTotalFirstYearAllowances
Mineral extraction allowances - 10% allowance:	
Original cost	
Tax written down value brought forward: 10% allowance ¹⁴⁴	MineralExtractionAllowancesWrittenDownValue
Qualifying expenditure (other than first year): acquisition of mineral asset	MineralExtractionAllowancesExpenditureQualifyingForWritingDownAllowance
Unrelieved qualifying expenditure (UQE): 10% allowance	
Total disposal receipts (TDR)	MineralExtractionAllowancesTotalDisposalReceipts
WDA %: 10% allowance ¹⁴⁵	
WDA available: 10% allowance	
WDA claimed: 10% allowance	MineralExtractionAllowancesWritingDownAllowances
Balancing allowance available	
Balancing allowance claimed	MineralExtractionAllowancesBalancingAllowances
Balancing charge	
Tax written down value carried forward: 10% allowance	MineralExtractionAllowancesWrittenDownValue
Mineral extraction allowances - 25% allowance:	
Original cost	

¹⁴³ This is expenditure in a ring-fence trade, 100% allowance

¹⁴⁴ WDA at 10%: requires a line for each amount of expenditure

¹⁴⁵ Calculation of the rate of WDAs applied for the chargeable period

Tax written down value brought forward: 25% allowance ¹⁴⁶	MineralExtractionAllowancesWrittenDownValue
Qualifying expenditure (other than first year): other	MineralExtractionAllowancesExpenditureQualifyingForWritingDownAllowance
Unrelieved qualifying expenditure (UQE): 25% allowance	
Total disposal receipts (TDR)	MineralExtractionAllowancesTotalDisposalReceipts
WDA %: 25% allowance ¹⁴⁷	
WDA available: 25% allowance	
WDA claimed: 25% allowance	MineralExtractionAllowancesWritingDownAllowances
Balancing allowance available	
Balancing allowance claimed	MineralExtractionAllowancesBalancingAllowances
Balancing charge	
Tax written down value carried forward: 25% allowance	MineralExtractionAllowancesWrittenDownValue
Summary	
Total FYA	MineralExtractionAllowancesTotalFirstYearAllowances
Total 10% WDA	
Total 25% WDA	
Total Mineral Extraction Allowances	MineralExtractionAllowancesTotalAllowances
Total balancing charges	MineralExtractionAllowancesTotalBalancingCharges

¹⁴⁶ WDA at 25%: requires a line for each amount of expenditure

¹⁴⁷ Calculation of the rate of WDAs applied for the chargeable period

Mineral Extraction Allowances

Description	Original Cost £	TWDV b/f £	QE £	UQE £	TDR £	WDA %	WDA Available £	WDA Claimed £	BA Available £	BA Claimed £	BC £	TWDV c/f £
Asset 1 Acquisition	20,000		20,000	20,000		10	2,000	2,000				18,000
Asset 2 Acquisition	50,000	45,000		45,000		10	4,500	4,500				40,500
Asset 3 Acquisition	10,000	7,290		7,290		10	729	729				6,561
Total 10% MEA			20,000					7,229				
Asset 1 Expenditure A	30,000		30,000	30,000		25	7,500	7,500				22,500
Asset 1 Expenditure B	10,000		10,000	10,000		25	2,500	2,500				7,500
Asset 2 Expenditure A	10,000	7,500		7,500		25	1,875	1,875				5,625
Asset 3 Expenditure A	2,000	843		843		25	211	211				632
Total 25% MEA			40,000					12,086				
Total MEA			60,000					19,315				
Total Balancing Charge												

Part 6 Research and Development Allowances

Category	XBRL Tag
For each asset:	
Description of asset / qualifying expenditure	
Expenditure incurred:	
Qualifying expenditure (not including demolition costs)	
Demolition costs treated as qualifying expenditure (Section 445 CAA 2001) ¹⁴⁸	ResearchDevelopmentAllowancesDemolitionCosts
Total qualifying expenditure ¹⁴⁹	ResearchDevelopmentAllowancesQualifyingExpenditure
Disposal values	ResearchDevelopmentAllowancesDisposalValues
Total qualifying expenditure less disposal values	
Research & Development Allowances available	
Research & Development Allowances not claimed	ResearchDevelopmentAllowancesAllowanceNotClaimed
Research & Development Allowances claimed	ResearchDevelopmentAllowancesAllowances
Disposal:	
Disposal values	ResearchDevelopmentAllowancesDisposalValues
Less demolition costs	ResearchDevelopmentAllowancesDemolitionCosts
Disposal value less demolition costs	
Qualifying expenditure in respect of which Research & Development Allowances originally available	
Unclaimed Research & Development Allowances (Section 442(4) CAA 2001)	
Disposal value minus unclaimed Research & Development Allowances	
Amount of RDA originally claimed	

¹⁴⁸ Excess over disposal value

¹⁴⁹ Qualifying expenditure + demolition costs treated as qualifying expenditure

Balancing charges ¹⁵⁰	ResearchDevelopmentAllowancesBalancingCharges
Disposal value not subject to a balancing charge (Section 442(3) CAA 2001) ¹⁵¹	

¹⁵⁰ If RDA is claimed in respect of the full amount of expenditure, the balancing charge is the disposal value. If the amount of RDA claimed is less than the total amount of expenditure, the amount of the balancing charge is the smaller of (1) the amount by which the disposal value exceeds any unclaimed RDA (disposal value less demolition costs), and (2) the RDA claimed (Qualifying expenditure in respect of with Research and Development Allowances originally available)

¹⁵¹ Balancing charges = Disposal values – (disposal value minus unclaimed research and development allowances)

Research and Development Allowances

Description	Qualifying expenditure £	Demolition costs £	Total qualifying expenditure £	Disposal values £	Total qualifying expenditure less disposal values £	RDAs available £	RDAs not claimed £	RDAs claimed £
Asset 1 - qualifying expenditure	2,000,000		2,000,000		2,000,000	2,000,000		2,000,000
Asset 2 - qualifying expenditure	375,236		375,236		375,236	375,236	160,236	215,000
Total qualifying expenditure			2,375,236					
Total RDAs								2,215,000

Description	Disposal value £	Less demolition costs	Disposal value less demolition costs £	Qualifying expenditure where RDAs originally available £	Unclaimed RDAs £	Disposal value minus unclaimed RDAs £	Amount of RDAs claimed £	Balancing charges £	Disposal value not subject to a balancing charge £
Asset 3 - disposal	225,000		225,000	500,000		225,000	500,000	225,000	
Asset 4 - disposal	1,250,000		1,250,000	1,000,000	250,000	1,000,000	750,000	750,000	500,000
Total balancing charges								975,000	

Part 7 Know-how Allowances

Category	XBRL Tag
Unrelieved Qualifying Expenditure brought forward	Know-howWrittenDownValue
Qualifying Expenditure Additions ¹⁵²	Know-howExpenditureQualifyingForWritingDownAllowance
Available Qualifying Expenditure (AQE) ¹⁵³	
Total Disposal Values (TDV)	Know-howTotalDisposalReceipts
AQE - TDV	
WDA % ¹⁵⁴	
WDA Available	
WDA Claimed	Know-howWritingDownAllowance
Balancing Allowance ¹⁵⁵	Know-howBalancingAllowance
Total Allowances	Know-howTotalAllowances
Balancing Charge	Know-howBalancingCharges
Unrelieved Qualifying Expenditure Carried Forward	Know-howWrittenDownValue

Know-how Allowances¹⁵⁶

Unrelieved qualifying expenditure brought forward £	Qualifying expenditure additions £	Available qualifying expenditure (AQE) £	Less total disposal values (TDV) £	AQE – TDV £	WDA Rate	WDA available £	WDA claimed £	Balancing allowance £	Balancing charge	Unrelieved qualifying expenditure carried forward
25,000	0	25,000	4,500	20,500	25%	5,125	5,125	0	0	15,375

¹⁵² Know-how allowances should only be claimed in respect of carried forward qualifying expenditure incurred before 01/04/2002. Therefore AQE should be £nil for companies

¹⁵³ WDV b/f + total qualifying expenditure

¹⁵⁴ The rate of WDA should be shown in the computation and where a rate other than 25% is used, e.g. because the chargeable period is less than 12 months, then the computation should show how this rate has been calculated

¹⁵⁵ Can only arise in the final chargeable period

¹⁵⁶ There must be a separate pool for each trade in respect of which the person has qualifying expenditure (CAA 2001 S456(2)). Therefore, each breakdown of expenditure/allowances/charges must be provided separately for each trade

Part 8 Patent Allowances

Category	XBRL Tag
Unrelieved Qualifying Expenditure Brought forward	PatentsPoolWrittenDownValue
Qualifying Expenditure Additions ¹⁵⁷	PatentsPoolExpenditureQualifyingForWritingDownAllowance
Available Qualifying Expenditure (AQE) ¹⁵⁸	
Total Disposal Values (TDV)	PatentsPoolTotalDisposalReceipts
AQE - TDV	
WDA % ¹⁵⁹	
WDA Available	
WDA Claimed	PatentsPoolWritingDownAllowances
Balancing Allowance ¹⁶⁰	PatentsPoolBalancingAllowance
Total Allowances	PatentsPoolTotalAllowances
Balancing Charge	PatentsPoolBalancingCharges
Unrelieved Qualifying Expenditure Carried Forward	PatentsPoolWrittenDownValue

Patent Allowances ¹⁶¹

Unrelieved qualifying expenditure brought forward £	Qualifying expenditure additions £	Available qualifying expenditure (AQE) £	Less total disposal values (TDV) £	AQE – TDV £	WDA Rate £	WDA available £	WDA claimed £	Balancing allowance £	Balancing charge £	Unrelieved qualifying expenditure carried forward £
25,000	0	25,000	4,500	20,500	25%	5,125	5,125	0	0	15,375

¹⁵⁷ Patent allowances should only be claimed in respect of carried forward qualifying expenditure incurred before 01/04/2002. Therefore AQE should be £nil for companies s

¹⁵⁸ WDV b/f + total qualifying expenditure

¹⁵⁹ The rate of WDA should be shown in the computation and where a rate other than 25% is used, e.g. because the chargeable period is less than 12 months, then the computation should show how this rate has been calculated

¹⁶⁰ Can only arise in the final chargeable period

¹⁶¹ There must be a separate pool for each trade in respect of which the person has qualifying trade expenditure and for all of the person's qualifying non-trade expenditure (CAA 2001 S470(2)). Therefore, each breakdown of expenditure/allowances/charges must be provided separately for each trade / non-trade

Part 9 Dredging Allowances ¹⁶²

Category	XBRL Tag
Dredging Allowances	OtherCapitalAllowancesHeading
For each amount of expenditure:	
Qualifying Expenditure on Dredging incurred in this period ¹⁶³	
Total Qualifying Expenditure on Dredging incurred in this period ¹⁶⁴	OtherCapitalAllowancesTotalAdditions
Qualifying Expenditure on Dredging incurred in a previous period ¹⁶⁵	
Contribution Indicator ¹⁶⁶	
Writing Down Period Commencement Date ¹⁶⁷	
WDA Available ¹⁶⁸	
WDA Claimed ¹⁶⁹	
Total WDA Claimed	
Balancing Allowance ¹⁷⁰	
Total Balancing Allowance	
Total Dredging Allowance	OtherCapitalAllowancesTotalAllowances

¹⁶² Dredging allowances are expected to be very rare in practice. You only need to develop this section if your customers will be claiming dredging allowances.

¹⁶³ Per amount of expenditure. Include amounts where you are claiming for the first time and haven't previously recorded the qualifying expenditure on an earlier tax return. Include amounts treated as incurred in this period under CAA 2001 s486

¹⁶⁴ Include amounts where you are claiming for the first time and haven't previously recorded the qualifying expenditure on an earlier tax return. Include amounts treated as incurred in this period under CAA 2001 s486

¹⁶⁵ Per amount of expenditure. Include amount of qualifying expenditure recorded on previous return on which you are claiming dredging allowances

¹⁶⁶ Check if the qualifying expenditure is or was in respect of a contribution

¹⁶⁷ Per amount of expenditure. Essential to be able to determine when the writing-down period ends

¹⁶⁸ Per amount of expenditure. The rate of WDA should be shown in the computation and where a rate other than 4% is used, e.g. because the chargeable period is less than 12 months, then the computation should show how this rate has been calculated

¹⁶⁹ Per amount of expenditure. This can be less than the amount available, but any unclaimed amount is lost and can't be claimed in a future period

¹⁷⁰ Per amount of expenditure. The balancing allowance is not the amount not relieved at the point the trade ceases or is sold.

Notes:

WDAs given straight-line over 25 years starting on day 1 of the chargeable period within which the dredging expenditure is treated as incurred (pre-trading expenditure is treated as incurred when trade commences).

Dredging Allowances

	QE Dredging £	QE B/F £	Contribution?	W-D Period Start Date	WDA Rate %	W-D Available £	W-D Claimed £	Balancing Allowance £
Dredging 1	100,000			01/01/2024	4	4,000	4,000	0
Dredging 2	100,000		Y	01/01/2024	4	4,000	2,000	0
Dredging 3		100,000		01/01/2020	4	4,000	4,000	0
Total Qualifying Expenditure on Dredging incurred in this period	200,000							
Total Writing Down Allowance Claimed							10,000	
Total Balancing Allowance								0
Total Dredging Allowances								10,000

Change Log

Version	Changes
1.0 to 1.1	Line - The requirements set out in this document will apply for Accounting Periods ending 31 March 2026 and onwards. Removed from Format of CT Computations. <i>The dates for when this format will apply as set out in the first paragraph of Format of CT computation are no longer in force. We will look to update these dates as soon as possible but for the moment there is no implementation date for the prescription.</i>