



Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For more information read 'Company Tax return obligations' and 'Completing your company Tax return'.

Also read 'Supplementary pages CT600P – Creative Industries' for more guidance about completing this supplementary page.

Company information

P1	Company name	<input type="text"/>
P2	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)		
P3	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"/>
P4	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"/>

Audio-Visual Expenditure Credit

		Relevant global expenditure for this accounting period	Relevant global expenditure for this accounting period that is UK expenditure	Qualifying expenditure for this accounting period	Expenditure credit claimed for this accounting period (excluding additional credit for visual effects)	Additional credit for visual effects for this accounting period
		A	B	C	D	E
P5	Film	£	£	£	£ P	£ P
P10	High-end TV programmes	£	£	£	£ P	£ P
P15	Children's TV programmes	£	£	£	£ P	
P20	Animation	£	£	£	£ P	
P25	Independent film	£	£	£	£ P	
P30	Total	£	£	£	£ P	£ P

Copy this figure to box P75

Copy this figure to box P80

Copy this figure to box P81

Video Games Expenditure Credit

P35	Video games	£	£	£	£ P
P45	Total	£	£	£	£ P

Copy this figure to box P85

Copy this figure to box P90

AVEC and VGEC carried forward

P195	Pre-step 1 restriction	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
P200	Step 2 restriction	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
P205	Surrendered to other group company - copy this figure to box P215	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
P210	Total carried forward to next accounting period - total of boxes P195 and P200 minus P205	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

AVEC and VGEC surrendered

P215	Step 2 restriction surrendered	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
P220	Step 4 credit surrendered to group member	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
P225	Total surrendered - total of boxes P215 and P220	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

Total credits to discharge against liabilities in this Company Tax Return

P230	AVEC and VGEC pre-step 1 discharge amount	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
P235	AVEC and VGEC Step 1 discharge amount	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
P240	AVEC and VGEC Step 5 discharge amount for this accounting period	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
P245	Total (boxes P230 to P240) - copy this figure to box 541 on form CT600	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

Details of AVEC and VGEC surrendered

You need to complete this section if you are surrendering the credit using box P205 and/or box P160. Include details of all companies receiving the surrendered amount.

P250	A	B	C	D
	Name of claimant company	Tax reference	Accounting period	Amount
1				£ P
2				£ P
3				£ P
4				£ P
5				£ P
6				£ P
7				£ P
P255	Total			£ P

