

Company information

Company Name

Tax reference

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

From (dd/mm/yyyy)

To

Important points

- *These Supplementary Pages, when completed, form part of the company's return.*
- *These Pages set out the information we need and provide a standard format.*
- *Notes on these Pages will help with the completion of this form.*
- *These Pages are covered by the Declaration you sign on page 1 of the form CT600.*
- *The warning shown on the form CT600 about prosecution, and the advice about late and incorrect returns, and late payment of tax also apply to these Pages.*

Notes

These Supplementary Pages must be completed by all UK companies which, at any time in this period, hold a **relevant interest** of 25% or more in a foreign company which is **controlled** from the UK. No controlled foreign company (CFC) need be included on this page where it satisfies the **Excluded Countries Regulations**.

A UK company may also include companies on the return which **may** not be CFCs but which would satisfy one of the exemptions if they were. This applies to foreign companies which may not be **subject to a lower level of tax**, or may not be **controlled** from the UK. It also applies where the UK company's **relevant interest** in the foreign company may be less than 25%. The purpose of this is to save UK companies the cost of working out whether a foreign company is in principle a CFC in cases where it is clear that one of the exemptions would be passed if it were.

The following information is required on pages 2 and 3:

- **Name** of the CFC.
- **Territory of residence.** If a **residence election** is made this should be noted and if a company is conclusively presumed to be resident in a territory in which it is **subject to a lower level of tax** then this should be indicated by the entry "S749(5)".
- **Exemptions.** Companies exempt under the provisions other than the Excluded Countries Regulations may indicate one (or more) exemptions here. Only one exemption need be noted, and not including an exemption will not prejudice whether it applies. *If an exemption applies there is no need to complete any of the subsequent columns in respect of the CFC.*
- **Measure of Apportionment.** This will usually be the percentage of ordinary share capital held directly or indirectly by the UK company (but not by associated or connected persons). In all other circumstances the appropriate percentage should be calculated on a just and reasonable basis.
- **Chargeable profits.** These are the chargeable profits (after reliefs available under Sch 25) apportioned to the UK company.
- **Tax on chargeable profits.** This is the amount of tax apportioned on the basis of the company's share of chargeable profits before reliefs are given under Sch 26 or relief is given for advance corporation tax.
- **Creditable tax.** This broadly represents tax already paid on the chargeable profits and is deductible.
- **Reliefs.** Any reliefs available under Sch 26 should be shown at the appropriate rate of corporation tax.
- **ACT as restricted.** Unrelieved surplus ACT to the extent not restricted should be shown here.
- **S747 tax due.** This is the column J total which is the sum of the figures in column F less the sum of the figures in columns G to I. The net figure should be copied to box 67 in Section 4 of the form CT600.

What to do when you have completed these Supplementary Pages


- *Copy the figure from the Summary box on these Pages to box 67 in Section 4 of the form CT600.*
- *Follow the advice shown under 'What to do when you have completed the return' on page 2 of the form CT600.*

	A Name of CFC	B Territory of residence for S749 purposes	C Exemption due (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			

If a continuation sheet is used, please put an 'X' in this box

D Percentage of apportionable profits and creditable tax	E Chargeable profits	F Tax on chargeable profits	G Creditable tax	H Reliefs in terms of tax	I ACT as restricted	J S747 tax chargeable	
<input type="text"/> %	<input type="text"/> £	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	1
<input type="text"/> %	<input type="text"/> £	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	2
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<input type="text"/> %	<input type="text"/> £	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	4
<input type="text"/> %	<input type="text"/> £	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	5
<input type="text"/> %	<input type="text"/> £	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	6
<input type="text"/> %	<input type="text"/> £	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	7
<input type="text"/> %	<input type="text"/> £	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	8
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<input type="text"/> %	<input type="text"/> £	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	10
<input type="text"/> %	<input type="text"/> £	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	11
<input type="text"/> %	<input type="text"/> £	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	12
		F	G	H	I	J	
Totals	<input type="text"/> £	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	<input type="text"/> £ <input type="text"/> p	13

If a continuation sheet is used, please put an 'X' in this box

Transfer this total  to box 67 of Section 4 on the form CT600