



Company Tax Return Form

Group and consortium Supplementary Pages

For accounting periods ending on or after 1 July 1999

Information

Company Name

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

From (dd/mm/yyyy)

To

Tax reference

Important

- 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.
- 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*.**

Complete these *Supplementary Pages* if

- you are claiming or surrendering any amounts under the group and/or consortium relief provisions
- you are claiming or surrendering eligible unrelieved foreign tax (for accounting periods ending on or after 31 March 2001).

Part 1: Claims to group relief

Complete Part 1 if you are claiming group relief in your calculation of corporation tax payable. 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, the claim may be authorised below. Enter whole figures only.

Name of surrendering company	Accounting period ¹ of surrendering co.	Tax reference ²	Amount claimed £

¹ Enter the start and end dates of any period that is different from that covered by this return.

² Enter the Inland Revenue office number and taxpayer reference. If you do not know these show whatever information you can that will help us identify the company, such as the company registration number.

Enter an 'X' in box C1A if a continuation sheet is used.

Total C1 £

C1A

Enter an 'X' in box C1B if a group relief claim involves a non-resident company. A claim involves a non-resident if the claimant, or surrendering company, or any other company by reference to which their group relationship is established, is non-resident.

C1B

Claim authorisation - complete where simplified arrangements apply and copies of notices of consent are not supplied

Signature

Name (in CAPITAL letters)

Name of authorised company

Date

Any person who is authorised to sign on behalf of the company which is authorised to act on behalf of the companies within the arrangement should sign this authorisation.

Part 2: Amounts surrendered as group relief

Complete Part 2 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
- Part 2 is acceptable as a notice of consent, if the surrendering company details are entered and it is signed
- send a copy of the notice of consent to the Inspector dealing with the claimant company's return before or at the same time as the claimant company submits its return claiming the group relief
- the consent of all other consortium members is needed for consortium relief.

Surrender as group relief

Trading losses	£
Excess non-trade capital allowances over income from which they are primarily deductible	£
Non-trading deficit on loan relationships	£
Non-trading losses on intangible fixed assets	£
Excess charges over profits	£
Excess of Schedule A losses over profits	£
Excess of management expenses over profits	£
Total	£

Details of surrender

Name of claimant company	Accounting period ¹ of claimant co.	Tax reference ²	Amount surrendered £

¹ Enter the start and end dates of any period that is different from that covered by this return.

Total **C2** £

² Enter the Inland Revenue office number and taxpayer reference. If you do not know these show whatever information you can that will help us identify the company, such as the company registration number.

C2A

Enter an 'X' in box C2A if a continuation sheet is used.

Details of company surrendering relief. Complete if you are using this form as the notice of consent to surrender.

Company Name

Tax reference	Accounting period	
	Start date (dd/mm/yyyy)	End date
/ /	/ /	/ /

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

Signature (this is needed if you are using this form as the notice of consent to surrender)

Name (in CAPITAL letters)

Status

Except where a liquidator has been appointed, any person who is authorised to do so may sign on behalf of the company. A photocopy of a signature is not acceptable.

Eligible Unrelieved Foreign Tax (EUFT)

Complete Part 3 if you are claiming EUFT in your calculation of corporation tax payable, or Part 4 on page 4 if the company is surrendering any amount of EUFT under the Double Taxation Relief (Surrender of Relievable Tax within a Group) Regulations. These regulations apply to income arising on or after 31 March 2001.

Attach a copy of each surrendering company's notice of consent to the claim.

Claims to EUFT do not apply to consortium companies and, unlike the claims to and surrenders as group relief covered by Parts 1 and 2 of this form, there can be no simplified arrangement for EUFT.

Part 3: Claims to EUFT

Complete Part 3 if you are claiming EUFT in your calculation of corporation tax payable.

Remember to include any box C3 figure in your calculation of corporation tax payable on the form CT600

Name of company surrendering	Accounting period ¹ of surrendering co.	Tax reference ²	Amount claimed	
			£	p

Total **C3** £ p

include in box 61 of form CT600

¹ Enter the start and end dates of any period that is different from that covered by this return.

² Enter the Inland Revenue office number and taxpayer reference. If you do not know these show whatever information you can that will help us identify the company, such as the company registration number.

Enter an 'X' in box C3A if a continuation sheet is used.

C3A

Part 4: Amounts of EUFT surrendered

Complete Part 4 if the company is surrendering any amount of EUFT under the Double Taxation Relief (Surrender of Relievable Tax Within a Group) Regulations.

- A notice of consent to each claim will be needed.
- Part 4 is acceptable as a notice of consent if the surrendering company details are entered and it is signed by an authorised person in the space below.
- Send a copy of the notice of consent to the Inspector dealing with the claimant company's return before or at the same time as the claimant company submits its return claiming the EUFT.

Details of surrender

Name of company claiming	Accounting period ¹ of claimant company	Tax reference ²	Amount surrendered	
			£	p
Total			C4 £	p

¹ Enter the start and end dates of any period that is different from that covered by this return.

² Enter the Inland Revenue office number and taxpayer reference. If you do not know these show whatever information you can that will help us identify the company, such as the company registration number.

Enter an 'X' in box C4A if a continuation sheet is used.

C4A

If you use this part remember to send a copy of the notice of consent to the Inspector dealing with the return of the claimant company. You must do this at the same time or before the claimant company submits its return claiming the EUFT concerned.

Details of company surrendering EUFT Complete if you are using this form as the notice of consent to surrender.

Company Name

Tax reference	Accounting period Start date (dd/mm/yyyy)	End date
<input type="text"/>	<input type="text"/>	<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.

Signature (this is needed if you are using this form as the notice of consent to surrender)

Name (in CAPITAL letters)

Status

Except where a liquidator has been appointed, any person who is authorised to do so may sign on behalf of the company. A photocopy of a signature is not acceptable.

What to do when you have completed these Supplementary Pages

- Copy any figure from box C1 in Part 1 to box 32 in Section 4 of form CT600.
- Include any figure from box C3 in Part 3 in box 61 of Section 4 of form CT600.
- Follow the advice shown under 'What to do when you have completed the return' on page 2 of form CT600.