

## 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 provides a standard format.*
- *The notes on page 2 of this form will help you complete these Pages.*
- *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.*

### You need to complete these **Supplementary Pages** if

the insurance company, including a friendly society, has either entered into policies or contracts in the accounting period which it has treated as relating to overseas life assurance business (OLAB) in the accounting period, or has made claims under Sch 19AB ICTA 1988, to repayments or notional repayments for return periods ending within the accounting period.

## Part 1: Overseas Life Assurance Business

The company has obtained or completed all the certificates, documents, undertakings and declarations required by regulations 4 to 11 of the Insurance Companies (Overseas Life Assurance Business) (Compliance) Regulations 1995 that relate to the policies and contracts it has entered into in the accounting period which it has treated as being OLAB in this return.

Put an 'X' in box if 'Yes'

*Companies that write policies and contracts which fall to be treated as OLAB must, in most cases, complete certain certificates and obtain declarations and other documents from policy holders or cedant companies. The business should only be treated as OLAB (which gives certain tax advantages) in the return and accompanying explanations and calculations if the various documents have been created or obtained within the time limits laid down in the regulations. If the company is unable to certify this by placing an 'X' in the box above, the return must be made on the basis that the relevant business is not OLAB.*

*Guidance Notes on OLAB can be obtained from Inland Revenue, Financial Institutions Division, S11 West Wing, Somerset House, London WC2R 1LB.*

### What to do when you have completed these **Supplementary Pages**

Follow the advice shown under 'What to do when you have completed the return' on page 2 of the form CT600.

*Continued overleaf*

**Notes****D1 Sch 19AB repayments made**

*Enter the total repayments actually made, either by direct payment or by set-off against liabilities such as instalments of corporation tax due shortly after the end of a Sch 19AB return period*

**D2 Sch 19AB notional repayments**

*Enter the total notional repayments to which effect has been given. Enter NIL for accounting periods beginning after 31 March 1999*

**D3 Total repayments under Sch 19AB**

*Calculate this figure as indicated*

**D4 Pension business notionally repayable real gilts tax**

*Enter the tax that would have been suffered on the pension business share of real gilt interest payments falling due before 1 April 1999 if none of that interest had been paid gross. For accounting periods beginning after 31 March 1999, enter NIL*

**D5 Pension business notionally repayable manufactured gilts tax**

*Enter the tax that would have been suffered on the pension business share of manufactured gilt interest falling due before 1 April 1999 if none of that interest had been paid gross. For accounting periods beginning after 31 March 1999, enter NIL*

**D6 Total notionally repayable gilt interest**

*Calculate this figure as indicated*

**D7 Pension business share of non-gilt income tax actually suffered**

*Enter the amount of income tax suffered on all interest and other taxed income (other than gilts payments falling due before 1 April 1999, which should be included within D4 or D5) referable to pension business*

**D8 Individual savings account business and exempt business income tax actually suffered**

*Enter the income tax suffered on interest and other taxed income referable to individual savings account business and, in the case of friendly societies, tax exempt business*

**D9 = D6 + D7 + D8** *Calculate this figure as indicated*

**D10 Total income tax deducted**

*Enter the total amount of income tax actually suffered on taxed income received by the company. The sum of the amounts at D2 and D10 should equal the total income tax that would have been suffered or paid if there had been no claims to notional repayments for income tax on gilt interest.*

**D11 Income tax deducted from relevant payments**

*Enter the amount of income tax deducted from relevant payments made under deduction of income tax.*

**D12 Corporation tax before income tax set-off**

*Enter the corporation tax for the accounting period after any set-off of foreign tax or ACT but before any set-off of income tax.*

**D13 Appropriate amount plus relevant final amount (but not less than 0)**

*Calculate this figure as indicated. For accounting periods beginning before 1 April 1999, this is the second aggregate amount referred to in paragraph 3(1)(b) of Sch 19AB. For accounting periods beginning after 31 March 1999 there is no "relevant final amount" (this relates to notional repayments for tax on gilt interest) and this figure is therefore the "appropriate amount" referred to in paragraph (3)(1)(b) of Sch 19AB*

**D14 Payable individual savings account business and exempt business tax credits**

*Enter the 10% tax credits payable on the share of the franked investment income received after 5 April 1999 referable to individual savings account business and, in the case of friendly societies, the tax credits payable on the share of franked investment income referable to tax exempt business*

**D15 Relevant final amount plus paragraph 1(7) amount = D13 plus D14**

*Calculate this figure as indicated*

**D16 Paragraph 3 liability = Excess of D3 over D15 (if any)**

*Enter the excess of D3 over D15, or NIL if D15 is greater than D3. This amount is recoverable by assessment with interest*

## Part 2: Sch 19AB ICTA 1988 repayments

D1	Sch 19AB repayments made	<b>D1</b> £ <input type="text"/>
D2	Sch 19AB notional repayments	<b>D2</b> £ <input type="text"/>
D3	Total repayments under Sch 19AB	<b>D3</b> £ <input type="text"/> <small>total of boxes D1 and D2</small>
D4	Pension business notionally repayable real gilts tax	<b>D4</b> £ <input type="text"/>
D5	Pension business notionally repayable manufactured gilts tax	<b>D5</b> £ <input type="text"/>
D6	Total pension business notionally repayable gilts tax	<b>D6</b> £ <input type="text"/> <small>total of boxes D4 and D5</small>
D7	Pension business share of income tax actually suffered <i>(exclude amounts in boxes D4 and D5)</i>	<b>D7</b> £ <input type="text"/>
D8	Individual savings account business and exempt business income tax actually suffered	<b>D8</b> £ <input type="text"/>
D9	Calculate as indicated	<b>D9</b> £ <input type="text"/> <small>total of boxes D6 to D8</small>
D10	Total income tax suffered	<b>D10</b> £ <input type="text"/>
D11	Income tax deducted from relevant payments	<b>D11</b> £ <input type="text"/>
D12	Corporation tax before income tax set off	<b>D12</b> £ <input type="text"/>
D13	Appropriate amount plus relevant final amount (but not less than 0) <i>Lower of</i> • box D2 plus D10 minus D11 minus D12 • box D9	<b>D13</b> £ <input type="text"/>
D14	Payable individual savings account business and exempt business tax credits	<b>D14</b> £ <input type="text"/>
D15	Relevant final amount + paragraph 1(7) amount	<b>D15</b> £ <input type="text"/> <small>total of boxes D13 and D14</small>
D16	Paragraph 3, Sch 19AB, liability - <i>this is the amount due to the Inland Revenue</i>	<b>D16</b> £ <input type="text"/> <small>= excess of box D3 over box D15 (if any)</small>