

## Information

Charity/CASC name

Tax reference

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

From (dd/mm/yyyy)

To



## Important points

- *These Supplementary Pages* will form the Charity's/CASC's claim to exemption from tax on the basis that its income and gains have been applied for charitable or qualifying purposes only.
- Please enter whole figures or '0' where appropriate.
- How often you are asked to make a return will depend on the extent and nature of your activities.
- These 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.

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

- the Charity/CASC claims exemption from tax on all or any part of its income and gains.

## Claim to exemption

**This section should be completed in all cases**

Charity/CASC repayment reference

Charity Commission Registration number; or Scottish Charity number (if applicable)

During the period covered by these *Supplementary Pages*:

Put an 'X' in the box if 'Yes'

- The company was a Charity/CASC and is claiming exemption from all tax on all or part of its income and gains

- All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only

or

- Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed the form CT600

See Note 9 on page 2 of these Pages

### I claim exemption from tax

Signature

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

Name (in capital letters)

Date (dd/mm/yyyy)

Status

## Notes

### Repayments (Boxes E1/E1a, E2/E2b and E1a - E4d)

1. In Boxes E1/E1a:
  - Enter the amount of income tax and transitional relief (*see note 3 below*) claimed on forms R68(2000) or R68(CASC) for the period covered by these Pages.
  - This should relate only to income arising in the period.
  - Do not include amounts claimed for earlier periods.
2. In Box E2/E2b enter the total amount due for income received in the period on which the Charity/CASC can claim.
3. Transitional relief only applies to charities. CASCs should leave boxes E1a to E4d blank.

### Trading income (Box E5)

4. Enter details of the turnover of trades, the profits of which will be exempted by
  - a) S505(1)(e) ICTA 1988, S46 FA 2000 or ESC C4 (for charities), or
  - b) Schedule 18, Paragraph 4, FA 2002 (for CASCs).

If the charity/CASC has carried on a trade during the return period which falls outside the exemption, complete the *Short or Detailed calculation* on the form CT600. Do not include in the calculation sources of income which are otherwise exempt from tax. Also complete the *Summary and Declaration* on page 1 of the form CT600.

### Gifts (Box E11 and E12)

5. Include in box E11 the value of any gifts of shares or securities received under S587B ICTA 1988. Include in box E12 the value of any gifts of real property received under S587B/S587C ICTA 1988.

### Other sources (Box E13)

6. Enter details in Box E13 of income received from sources other than those included in the boxes above where the income is exempt from tax in the hands of a charity/CASC. This will include Case VI income exempted by S505(1)(c)(iic) ICTA 1988.

### Investments and loans within Sch 20 ICTA 1988 (Box E26) Charities only

7. Qualifying investments for the purposes of S506 ICTA 1988 are specified in Part I, Sch 20 ICTA 1988.

Qualifying loans for the purposes of S506 ICTA 1988 are specified in Part II, Sch 20 ICTA 1988.

Charities can make claims to the Inland Revenue for any loan or other investment not specified to be accepted as qualifying. To be accepted as qualifying the loan or investment must be made for the benefit of the charity and not for the avoidance of tax (whether by the charity or any other person). Claims should be made in writing to Inland Revenue Charities.

If such a claim has been accepted, or is included with the return, complete box E26.

### Investments and loans made outside Sch 20 ICTA 1988 (Box E27) Charities only

8. If the charity has made any investments or loans which do not fall within Schedule 20 ICTA 1988, and no claim is being made with this return, enter the total of such loans or investments in Box E27.

### Restriction of relief for non-qualifying expenditure.

9. Relief under S505(1) ICTA 1988 and S256 TCGA 1992 may not be available to some charities.

The Charity should attach a calculation of restriction of relief under S505(3) ICTA 1988 and send it with this return.

If you need help with this calculation please contact the Inland Revenue Charities technical helpline.

For Charities in England, Wales and Northern Ireland the telephone number is 0151 472 6051/6062.

For Charities in Scotland the telephone number is 0131 777 4107.

Where a CASC has incurred non-qualifying expenditure its exemptions from tax may need to be restricted. The CASC should include a calculation of the restriction of relief under Schedule 18, Paragraph 8 FA 2002 with this return.

If you need help with this calculation please contact Inland Revenue Charities Sports Clubs Unit on 0131 777 4147 (fax 0131 777 4045) or e-mail to Sportunit@gtnet.gov.uk

### Subcontractor payments

10. If the Charity/CASC has made payments before 6 April 2002 under the Construction Industry Scheme enclose forms CIS25.

### Further Guidance

11. Further guidance on the reliefs available to Charities and CASCs is available on our website at [www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk)

## Repayments

### Enter details of repayments of Income Tax/payments of Transitional Relief for income arising during the period covered by these Supplementary Pages

See Notes 1 to 3 on page 2 of these Pages

	Income Tax	Transitional Relief Charities only
E1/E1a Amount already claimed for period using form R68(2000) or R68(CASC)	E1 £ <input type="text"/>	E1a £ <input type="text"/>
E2/E2b Total repayment/payment due and either	E2 £ <input type="text"/>	E2b £ <input type="text"/>
E3/E3c Further repayment/payment due <i>Where E2/E2b is more than E1/E1a</i>	E3 £ <input type="text"/>	E3c £ <input type="text"/>
or		
E4/E4d Amounts overclaimed for period <i>Where E1/E1a is more than E2/E2b</i>	E4 £ <input type="text"/>	E4d £ <input type="text"/>

If any of the amounts in boxes E3/E3c have been included in any repayment/payment claim on form R68(2000) or R68(CASC) put an 'X' in this box.

## Information required

### Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the Charity's/CASC's accounts for the period covered by this return

Do not include amounts which are not taxable. Non-exempt amounts should be entered on the form CT600 in the appropriate boxes

Type of income	Amount
E5 Enter total turnover from exempt trading activities <i>See Note 4 on page 2 of these Pages</i>	E5 £ <input type="text"/>
E6 Investment income <i>Exclude any amounts included on the form CT600</i>	E6 £ <input type="text"/>
E7 UK land and buildings <i>Exclude any amounts included on the form CT600</i>	E7 £ <input type="text"/>
E8 Deed of Covenant <i>Exclude any amounts included on the form CT600</i>	E8 £ <input type="text"/>
E9 Gift Aid or Millennium Gift Aid <i>Exclude any amounts included on the form CT600</i>	E9 £ <input type="text"/>
E10 Other Charities <i>Exclude any amounts included on the form CT600</i>	E10 £ <input type="text"/>
E11 Gifts of Shares or Securities received <i>See Note 5 on page 2 of these Pages</i>	E11 £ <input type="text"/>
E12 Gifts of Real Property received <i>See Note 5 on page 2 of these Pages</i>	E12 £ <input type="text"/>
E13 Other sources <i>See Note 6 on page 2 of these Pages</i>	E13 £ <input type="text"/>

### Enter details of expenditure as shown in the Charity's/CASC's accounts for the period covered by these Supplementary Pages

Type of expenditure	Amount
E14 Trading costs <i>In relation to exempt activities in box E5</i>	E14 £ <input type="text"/>
E15 UK land and buildings <i>In relation to exempt activities in box E7</i>	E15 £ <input type="text"/>
E16 All general administration costs	E16 £ <input type="text"/>
E17 All grants and donations made within the UK	E17 £ <input type="text"/>
E18 All grants and donations made outside the UK	E18 £ <input type="text"/>
E19 Other expenditure not included above, or in calculating figures entered on the form CT600	E19 £ <input type="text"/>

Continued on page 4

**Continued from page 3****Charity/CASC Assets**

Disposals in period (total consideration received)

Held at the end of the period *use accounts figures*

E20/E20a Tangible fixed assets

E20 £ E20a £ 

E21/E21b UK investments (excluding controlled companies)

E21 £ E21b £ 

E22/E22c Shares in, and loans to, controlled companies

E22 £ E22c £ 

E23/E23d Overseas investments

E23 £ E23d £ 

E24e Loans and non-trade debtors

E24e £ 

E25f Other current assets

E25f £ 

E26 Put an 'X' in this box if all investments and loans made by the Charity in the accounting period were qualifying investments or loans within Part I or II of Sch 20 ICTA 1988. *Applies to charities only. See Note 7 on page 2 of these Pages*

E26 

E27 Value of any non-qualifying investments and loans. *Applies to charities only. See Note 8 on page 2 of these Pages*

E27 £ 

E28 Number of subsidiary or associated companies the Charity controls at the end of the period. *Exclude companies that were dormant throughout the period*

E28 **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 3 of the form CT600.