

Company Tax Return – supplementary page Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches CT600B (2022) Version 3 for accounting periods starting on or after 1 April 2015

#### Guidance

The CT600 Guide gives you more information about when and how to complete this supplementary page.

In the Guide, read 'What supplementary pages do I need to complete and include as part of the Company Tax Return?' to find out what supplementary pages you need to complete.

Also, read 'Important points about all supplementary pages and CT600B – Controlled foreign companies and foreign companies and foreign permanent establishment exemptions' for more guidance about completing this supplementary page, including information about the penalties that apply.

### **Company information**

B1	Company name		
B2	Tax reference		
	Period covered by this supplement	ary page (cannot exceed 12 months)	
B3	Period covered by this supplement from DD MM YYYY	ary page (cannot exceed 12 months)	

B5	Α	В	c	D	E	F	G	н	1	1
	Name of CFC	Territory of Residence	Type of exemption due (if any)	Percentage of apportionable profits and creditable tax	Chargeable profits	Tax on chargeable profits	Creditable tax	Reliefs in terms of tax	ACT as restricted	CFC charge due
				%	£	£ p	£ p	£ p	£ p	£ p
				%	£	£ p	£ p	£ p	£ p	£ p
;				%	£	£ p	£ p	£ p	£ p	£ p
Ļ				%	£	£ p	£ p	£ p	£ p	£ p
5				%	£	£ p	£ p	£ p	£ p	£ p
5				%	£	£ p	£ p	£ p	£ p	£ p
7				%	£	£ p	£ p	£ p	£ p	£ p
8				%	£	£ p	£ p	£ p	£ p	£ p
9				%	£	£ p	£ p	£ p	£ p	£ p
10				%	£	£ p	£ p	£ p	£ p	£ p
11				%	£	£ p	£ p	£ p	£ p	£ p
2				%	£	£ p	£ p	£ p	£ p	£ p
						B10	B15	B20	B25	B30

## Controlled foreign companies and foreign permanent establishment exemptions

Enter this amount in box 490 on form CT600

#### HMRC 04/22

# Hybrid and other mismatches

	Put an 'X' in the relevant boxes, if:					
B40	the company is a hybrid entity					
B45	there were any transactions with hybrid entities in the same control group as this company					
B50	there were any hybrid or otherwise impermissible deduction/non-inclusion mismatches in connection with a financial instrument					
B55	there was an excessive permanent establishment (PE) deduction					
B60	there has been a multinational payee deduction/non-inclusion mismatch					
B65	there has been a counteraction under Part 6A Taxation (Interr (TIOPA 2010)	national and Other Provisions) Act 2010				
B70	Total counteraction	£				
B75	Total section 259LA TIOPA 2010 deduction	£ 00				
B80	Total claim for allocation of dual inclusion income (DII) surplus that the company has made	£				
B85	Total claim of DII surplus that the company has consented to	£				