

Company Tax Return – supplementary page Supplementary charge in respect of ring fence trades

Supplementary charge in respect of ring fence trades CT600I (2019) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information 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 the Important points about all supplementary pages and CT600I - Supplementary charge in respect of ring fence trades for further guidance about completing this supplementary page.

Company information							
11 Company name							
12 Tax reference							
Period covered by this supplementary page (cannot exceed 12 months)							
I3 from DD MM YYYY							
to DD MM YYYY							

Calculation of supplementary charge

Ring fence profits or losses of ring fence trade	15 £ • 0 0
If entry in I5 is Profits - put an 'X' in box I10	110
If entry in I5 is Losses - put an 'X' in box I15	115
Disallowed financing costs – relating to the company itself	120 £ . 0 0
relating to loss relief surrendered to the company	125 £ • 0 0
Total disallowed finance costs	130 £ • 0 0
	box I20 plus I25
Adjusted ring fence profits enter '0' if a loss	135 £
	box I5 adjusted by I30
Decommissioning adjustment	140 £ • 0 0
Revised ring fence profits	145 £
Less	box I35 adjusted by I40
Losses brought forward or from a later accounting	
period	150 £ • 0 0
Decommissioning reduction	155 £
Field allowance	160 £ . 0 0
Net profits subject to ring fence charge	165 £ • 0 0
	box I45 minus boxes I50 to I60
Tax at supplementary charge rate – copy the figure to box 505 on form CT600	170 <u>f</u>
Losses (where appropriate)	
Ring fence trade losses arising in period	175 £ • 0 0
Net ring fence trade	
Ring fence Corporation Tax – enter figure net of any deductions in terms of tax. Copy the figure to box 585 on CT600	180 £
Supplementary charge tax enter figure net of any deductions in terms of tax. Copy the figure to box 590 on CT600	185 £

Transferred tax history								
An election to transfer tax history has been made in the period covered by this return - put an 'X' in the appropriate box(es) An election to transfer tax history has been made in a previous accounting period -		Asset(s) acquired Asset						
		1100						
Asset information and tracking (comp	olete boxes I110 - I160 f	or each asset acquired	d)					
Description of asset								
I115 Asset reference								
Put an 'X' in box I120 if OGA has approved the cessation of production Put an 'X' in box I125 if STO certification of tracking is qualified I125								
Tracking of transferred tax history								
Put an 'X' in box I130 if a detailed schedule of to is included in the tax computations Enter amounts of tax history which have		1130						
	А		В		С		D	
1135 Transferred tax history - Ring fence corporation tax 1140 Transferred tax history - Supplementary charge	Amount brought forward or acquired		Amount transferred		Amount used this period		Amount carried forward	
	Profits	Tax	Profits	Tax	Profits	Tax	Profits	Tax
	£	£	£	£	£	£	£	£
	£	£	£	£	£	£	£	£
	A		В		С		D	
	Balance brought forward		Profits/losses for this period		Other adjustments		Amount carried forward	
	Profits	Losses	Profits	Losses	Plus (+)	Minus (-)	Profits	Losses
1145 Tracked profits or losses	£	£	£	£	£	£	£	£
Decommissioning expenditure	A		В		С		D	
	Balance brought forward		Expenditure for this period		Other adjustments		Amount carried forward	
					Plus (+)	Minus (-)		
	£		£		£	£	£	
	A		В		С		D	
	Previously activated		Activated this period		Total activated		Total used	
	Profits	Tax	Profits	Tax	Profits	Tax	Profits	Tax

£

£

£

£

1155 Activated TTH - Ring fence

1160 Activated TTH - Supplementary charge

£