



## 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 *CT600F – Tonnage Tax* for further guidance about completing this supplementary page.

## Company information

F1	Company name	<input type="text"/>
F2	Tax reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>Period covered by this supplementary page (cannot exceed 12 months)</b>		
F3	from DD MM YYYY	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
F4	to DD MM YYYY	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## Part 1 Tonnage Tax information for this period

	Yes	No	Not applicable
<b>The company was a party to a Tonnage Tax group election</b> <i>If 'Yes' complete F10. If 'No' complete F15A or F15B</i>	F5A <input type="text"/>	F5B <input type="text"/>	
<b>Name of Tonnage Tax group of which the company was a member at the AP end</b> <i>Complete <b>only</b> if the company answered 'Yes' to F5A</i>	F10 <input type="text"/>		
<b>The company or group was covered by a training certificate</b>	F15A <input type="text"/>	F15B <input type="text"/>	
<b>The company met the prescribed limit on chartered-in tonnage</b> <i>If the company answered 'Yes' in F5A complete F20C</i>	F20A <input type="text"/>	F20B <input type="text"/>	F20C <input type="text"/>
<b>The group met the prescribed limit on chartered-in tonnage</b> <i>Complete <b>only</b> if the company answered 'Yes' in F5A. Complete box F25C if the company is party to a group arrangement but is NOT the representative company</i>	F25A <input type="text"/>	F25B <input type="text"/>	F25C <input type="text"/>
<b>The company or group operated ships that were NOT registered in one of the Member States' registers for the first time</b> <i>If the period covered by the return relates entirely to 'excepted years' complete box F30C</i>	F30A <input type="text"/>	F30B <input type="text"/>	F30C <input type="text"/>

Part 1 Tonnage Tax information for this period *continued*

	Yes	No
The company or group satisfied the flagging conditions <i>Complete only if the company answered 'Yes' in F30A</i>	F35A <input type="text"/>	F35B <input type="text"/>
The company is subject to the special rules for offshore activities	F40A <input type="text"/>	F40B <input type="text"/>

Part 2 Offshore training allowance

*Complete only if the company answered 'Yes' in F40A*

Include the amount in box F45 in box 450 on form CT600

The amount of training allowance to be offset against the Corporation Tax liability	F45	£	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.	<input type="text"/> <input type="text"/> <input type="text"/>
The amount of training allowance to be carried forward	F50	£	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.	<input type="text"/> <input type="text"/> <input type="text"/>

Part 3 Relevant shipping profits

To be completed by all companies

Please provide the following additional information about relevant shipping profits to assist HMRC's administration of the Tonnage Tax

The profit or loss in the company's accounts. Do not include other non-tonnage tax profits or losses included elsewhere on form CT600 or any amounts entered in boxes F60A, F60B or F65 below	Profit	F55A	£	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.	<input type="text"/> 0 <input type="text"/> 0
	Loss	F55B	£	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.	<input type="text"/> 0 <input type="text"/> 0
The profit or loss in the company's accounts in respect of the disposal of Tonnage Tax assets, which would otherwise be computed under chargeable gains rules	Profit	F60A	£	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.	<input type="text"/> 0 <input type="text"/> 0
	Loss	F60B	£	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.	<input type="text"/> 0 <input type="text"/> 0
The gross dividends qualifying as relevant shipping income		F65	£	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	.	<input type="text"/> 0 <input type="text"/> 0

Part 4: Computation of Tonnage Tax profits

	A	B	C	D	E	F	G	H	I
	Name of ship	IMO number	Interest in ship* (O/F/T/G)	Gross tonnage	Net tonnage	Days operated	Tonnage Tax profits	Flagged in register of Member State Y/N	Operated for first time in AP Y/N
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									

F70	
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Total column G in box F70 and then copy the figure to box 200 on form CT600

\*O - Owned or bareboat chartered (but not finance leased)  
 F - finance leased  
 T - chartered in otherwise than on bareboat terms, for example time charter or voyage charter  
 G - chartered from another member of the same Tonnage Tax group