

Company Tax Return – supplementary page Freeports

CT600M (2022) 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 CT600M - Freeports' for further guidance about completing this supplementary page.

Company information

M1	Company name		
M2	Tax reference		
	Period covered by this supplement	ry page (cannot exceed 12 months)	
М3	Period covered by this supplement from DD MM YYYY	ry page (cannot exceed 12 months)	
M3 M4		ry page (cannot exceed 12 months)	

Enhanced structures and buildings allowances in Freeports

Image: Notice of the part of the	M5	A	В	c	D		E	F
1 1		Location of Freeport	Address of business operation	Date structure or building was brought into qualifying use DD MM YYYY	Date of first con for construction DD MM YYYY	tract	Total amount of qualifying expenditure	Total Structures and Building Allowance (SBA) claim amount
i i	1						£	£
Image: Note of the state o	2						£	£
Image: state Image: state <th< th=""><th>3</th><th></th><th></th><th></th><th></th><th></th><th>£</th><th>£</th></th<>	3						£	£
Image: Note of the state o	4						£	£
Image:	5						£	£
Image: Note of the state o	6						£	£
Image: state in the state	7						£	£
Image:	8						£	£
Index Index <th< th=""><th>9</th><th></th><th></th><th></th><th></th><th></th><th>£</th><th>£</th></th<>	9						£	£
Index Index Index Index 12 Index Index Index Index	10						£	£
M10 M15	11						£	£
	12						£	£
Total £ £						M10	M15	
						Total	£	£

Add this amount to the entry in box 771 on form CT600

Add the amount relating to a trade in box 711 and the amount unrelated to a trade in box 736 on form CT600

M20	A	В	с		D	E		
	Location of Freeport	Address of business operation	Put an 'X' in the column below if you made an Enterprise Zone claim relating to this ECA claim		Total amount of ECA claimed for the accounting period	Disposal value		
1					£	£		
2					£	£		
3					£	£		
4					£	£		
5					£	£		
6					£	£		
7					£	£		
8					£	£		
9					£	£		
10					£	£		
11					£	£		
12					£	£		
					M25	M30		
				Total	£	£		
					1			

Enhanced capital allowance (ECA) for plant machinery in Freeports

CT600M (2022) v0.3



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