



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 CT600N – Residential Property Developer Tax (RPDT) for further guidance about completing this supplementary page.

Company information

N1	Company name	
N2	Tax reference	
Period covered by this supplementary page (cannot exceed 12 months)		
N3	from DD MM YYYY	
N4	to DD MM YYYY	

Section 1: Allocation statement

N5

Put an 'X' in box N5 if you are the nominated allocating member

N10

Put an 'X' in N10 if the Allocation statement has been sent to HMRC for this period

If box N10 is completed, do not complete boxes N15 to N65

The period which relates to the allocation

N15

From

DD

MM

YYYY

N20

To

DD

MM

YYYY

If the nominated allocating member is a different company at the beginning of the period, please provide the name and tax reference in box N25 and N30

N25

Nominating allocating member

N30

Tax reference

N35

Put an 'X' in box N35 if you are the Ultimate Parent Company of the group

N40

Enter the name of the Ultimate Parent Company if N35 is not completed

Provide details of the group companies receiving an allocation of allowance (including the allocating company itself, where relevant)

N45	A	B	C	D
	Name of company	Accounting period	Tax reference*	Amount allocated
1				£
2				£
3				£
4				£
5				£
6				£
7				£

*Enter the 10 digit taxpayer reference

N50	Total	£
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Authorisation of statement

If the statement has been authorised put an 'X' in box N55 to confirm

N55

N60

Full name of person authorising – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

N65

Status of the person authorising

Section 3

Part 1 - Claims to RPDT group relief

Details of surrender

You need to complete this part if you are claiming RPDT group relief in your calculation of RPDT payable. Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim. .

If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

N95	A	B	C	D
	Name of surrendering company	Accounting period of surrendering company*	Tax reference**	Amount claimed
1				£
2				£
3				£
4				£
5				£
6				£
7				£

*Enter the start and end date of any period that is different from that covered by this return

**Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

N100	Total	£
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Copy this figure to box N260

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the statement has been authorised put an 'X' in box N105 to confirm

N105

N110

Full name of person authorising – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

N115

Status

Part 2: Amounts surrendered as RPDT group relief

You need to complete this part if the company is surrendering any amount under the group provisions. Unless a simplified arrangement is in force

- a notice of consent to each claim is needed

- this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below

- send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief

Details of surrender

N120	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1				£
2				£
3				£
4				£
5				£
6				£
7				£

*Enter the start and end date of any period that is different from that covered by this return

**Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

N125	Total	£
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Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

N130

Company name

N135

Tax reference

N140

Accounting period Start date

DD MM YYYY

N145

Accounting period End date

DD MM YYYY

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

N150

Full name of person authorising

N155

Status

Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.

CT600N(2023) Version 3

Page 5

HMRC 04/23

Part 3 - Claims to RPDT group relief for carried forward losses

You need to complete this part if you are claiming group relief for carried forward losses in your calaculation of RPDT payable.
Unless a simplified arrangement is in force you must attach a copy of each surrendering company's notice of consent to the claim.
If a simplified arrangement is in force and copies of consent are not supplied the claim should be authorised below.

N160	A	B	C	D
	Name of surrendering company	Accounting period of surrendering company*	Tax reference**	Amount claimed
1				£
2				£
3				£
4				£
5				£
6				£
7				£

*Enter the start and end date of any period that is different from that covered by this return

**Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

N165	Total	£
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Copy this figure to box N265

Claim authorisation – Complete if simplified arrangements apply and copies of notices of consent are not supplied.

If the statement has been authorised put an 'X' in box N170 to confirm

N170

N175

Name of authorised company

N180

Full name of person authorising – any person authorised to act on behalf of the company that is authorised to act for the companies within the arrangement

N185

Status

Part 4: Amounts surrendered as RPDT group relief for carried forward losses

You need to complete this part if the company is surrendering any amount under the group provisions. Unless a simplified arrangement is in force

- a notice of consent to each claim is needed

- this part is acceptable as a notice of consent, if the surrendering company details and authorised person is entered in the space below

- send a copy of the notice of consent to the HM Revenue and Customs office dealing with the claimant company's return at the same time as the claimant company submits its return claiming the group relief for carried forward losses

Details of surrender

N190	A	B	C	D
	Name of claimant company	Accounting period of claimant company*	Tax reference**	Amount surrendered
1				£
2				£
3				£
4				£
5				£
6				£
7				£

*Enter the start and end date of any period that is different from that covered by this return

**Enter the 10-digit taxpayer reference. If you do not have this, show as much information as you can to help us identify the company, such as the company registration number

N195	Total	£
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Details of company surrendering relief

You must complete the whole of this section if you are using this form as the notice of consent to surrender

N200

Company name

N205

Tax reference

N210

Accounting period Start date

DD MM YYYY

N215

Accounting period End date

DD MM YYYY

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

N220

Full name of person authorising

N225

Status

Except where a liquidator or administrator has been appointed, any person who is authorised to do so may complete on behalf of the company.

Section 4: Calculation of RPD profits and RPDT Payable

Adjusted trading profit or loss in relation to the accounting period	Profit	N230	£														•			
	Loss	N235	£														•			
Amount of any joint venture profits or loss that are attributed to the developer	Profit	N240	£														•			
	Loss	N245	£														•			
Total of profit - total of (N230+N240) minus (N235+N245)		N250	£														•			
N255	Amount of allowable loss relief		£														•			
N260	Amount of allowable RPDT group relief claimed		£														•			
N265	Amount of allowable RPDT group relief for carried-forward losses claimed		£														•			
N270	RPD profits in relation to the accounting period - net sum of box N250 minus N255, N260 and N265		£														•			
N275	Amount of allowance allocation in relation to the accounting period		£														•			
N280	Profits chargeable to RPDT - box N270 minus box N275		£														•			
N285	RPDT payable		£														•			

Enter this amount in box 497 on the CT600