

Inland Revenue CT600: The New Short Return

The CT600 short return (4 pages) originally issued in December 2004

It can be found at [CT600 Short Form](#)

The form only allows for three supplementary pages

Loans to participators by close companies CT600A
Charities and Community Amateur Sports Clubs CT600E
Disclosure of Tax Avoidance Schemes (NEW FORM) CT600J

If additional pages are required, the larger 8 pages CT600 will need to be completed

NB you cannot use old supplementary pages with the new form, and vice versa, so make sure you have compatible forms before completing

Please note also – at the time of writing this document, none of the supplementary pages are as yet available

All Corporation Tax forms and guides can also be found at

<http://www.hmrc.gov.uk/ctsa/returns.htm>

all of the corporation tax forms can be found at this link, including the supplementary pages.

When completing the shorter format there are a number of points to remember

1. There are only 3 supplementary pages allowed – see above
2. The box for estimated figures means ANYTHING that is not based on actual figures
3. The SME box must only apply AFTER you have clearly established the SME status
4. The income boxes on page 2 do not mention Schedule tax types, as the Government move away from this.
5. Think carefully about putting Management expenses into box 24

6. Charges paid in box 35 are rare, but the 2 main ones that will still apply are Gift Aid and annuities
7. Franked investment Income are Dividends Received + Tax Credit
8. Box 40 and 41 will not normally be required unless there is a change in tax band rates
9. All calculation are done to 2 decimal places – see guide