

CT600N final draft 2023

Company Tax Return - supplementary page

Residential Property Developer Tax

CT600N (2023) Version 3 for accounting periods starting on or after 1 April 2022

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 supplement	ary page (cannot exceed 12 months)	
N3 from DD MM YYYY		
N4 to DD MM YYYY		

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Section	I: Allocation statement				
N5 Put ar	'X' in box N5 if you are the nominated allocating member				
	n 'X' in N10 if the Allocation statement has been sent to HMRC for this period N10 is completed, do not complete boxes N15 to N65				
The pe	eriod which relates to the allocation				
N15 From	DD MM YYYY				
N20 To DE	O MM YYYY				
	nominated allocating member is a different company at the beginning of the period, provide the name and tax reference in box N25 and N30				
N25 Nomir	nating allocating member				
N30 Tax re	ference				
N35 Put ar	'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 deta	ils of the group companies receiving an allocation of allowance (including the allocating company itself, where relevant)				_
N45	A	В	С	D	
					ĺ

N45	A	В	С	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	f		
	Totat	_		

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	

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Section 2: Joint Venture Companies

You need to complete this section if you are a relevant Joint Venture company whose allowance is restricted because of an excluded member and have received an allocation of a notional allowance.

N70 No	N70 Notional allowance claimed . 0 0						
N75 Put an 'X' in box N75 if an amount of notional allowance is being allocated in respect of an excluded body You must complete table N80 if N75 is completed							
Provide o	details of any company providing an allocation	on of notional allowance on behalf of a	n excluded body				
N80	Α	В	С				
	Name of the allocating company	Tax reference*	Amount				
1			£				
2			£				
3			£				
4			£				
5			£				

6

7

|--|

£

£

Members of the excluded body's group that are members of the relevant joint venture company. Provide details of the excluded companies that are members of the joint venture company

N90	A	В
	Name of the excluded body	Excluded body's tax reference*
1		
2		
3		
4		
5		
6		
7		

^{*}Enter the 10 digit taxpayer reference if applicable

^{*}Enter the 10 digit taxpayer reference if applicable

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	В	С	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

N100 Total £

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	

^{**}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

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	В	С	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

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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	
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.	

^{**}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

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	В	С	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

N165 Total £

Copy this figure to box N265

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

	complete in simplified an arrangements apply and cop-	ies or montes or consent are mor supplied.
	If the statement has been authorised put an 'X' in box N170 to confirm	
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	
	and companies maint and analysment	
	·	
N185	Status	

^{**}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

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	В	С	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

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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.	

^{**}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

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Section 4: Calculation of RPD profits and RPDT Payable

	Adjusted trading profit or loss in relation to the accounting period	Profit Loss	N230 N235	£									• 0	
	Amount of any joint venture profits or loss that are attributed to the developer	Profit Loss	N240 N245	£									· 0	
	Total of profit - total of (N230+N240) minus (N235+N245)		N250	£									• 0	0
N255	Amount of allowable loss relief			£									• 0	0
N260	Amount of allowable RPDT group relief claimed			£									• 0	0
N265	Amount of allowable RPDT group relief for carried-forward losses claimed			£									• 0	0
N270	RPD profits in relation to the accounting period - net sum of box N250 minus N255, N260 and N265			£									• 0	0
N275	Amount of allowance allocation in relation to the accounting period			£									• 0	0
N280	Profits chargeable to RPDT - box N270 minus box N275			£									• 0	0
N285	RPDT payable			£	E	nter	this	amoi	unt ir	n box	497	on t	he CT6	500