

Form CT1 Supplement - Tonnage Tax Profits



This Supplementary Return is part of the company's Corporation Tax Return. It is covered by the declaration you sign on page 1 of the Form CT1.

You need to complete this Supplementary Return if:-

Your company operates qualifying ships and has made a tonnage tax election.

When you have completed this Supplementary Return you should:-

Copy the total of the Tonnage Tax Profits column to the **Tonnage Tax Profits** section of Form CT1 and submit this form with your completed Form CT1.

Company Information

Single Company

Company Name

Tax Reference Number

Accounting Period covered by this Supplementary Return:

From - - To - -

The company met the 75% limit on chartered-in tonnage, tick box Yes No

Group of Companies

The company was a party to a tonnage tax group election, tick box Yes No

Name of the Group

Name of representative company

Tax Reference Number of representative company

Accounting Period covered by this Supplementary Return:

From - - To - -

The group met the 75% limit on chartered-in tonnage, tick box Yes No Not applicable

(Tick in the 'Not applicable' box if the company is party to a group arrangement but is not the representative company)

Company Information

- You must enter details of all qualifying ships operated by the company.
(Attach a schedule if necessary)
- Calculate the tonnage tax profits in accordance with Section 697C Taxes Consolidation Act 1997.

Name of Ship	IMO Number	Type of Interest in ship - O/C/G (Note 1)	Net Tonnage	Number of days operated	Tonnage Tax Profits
				Total* €	

*Copy the total from here to the **Tonnage Tax Profits** section of Form CT1.
Include schedule if used.

Note 1:

- O - owned or bareboat chartered in
- C - chartered in other than on bareboat terms
- G - chartered from another member of the same tonnage tax group