

Tax return for a non-resident company or other entity liable to Income Tax

Tax year 6 April 2021 to 5 April 2022 (2021–22)

Please read this page first

This notice requires the company or other entity by law, to send us a tax return, and any documents we request, for the year from 6 April 2021 to 5 April 2022. The tax return, and any documents we request, must reach us by:

- 31 October 2022 if you want us to calculate the tax
- · 31 January 2023 at the latest

If we do not receive the tax return by 31 January 2023, an automatic penalty of £100 will be charged. Make sure payment of any tax that the company or other entity owes reaches us by 31 January 2023, or the company or other entity will have to pay interest and possibly a late payment penalty. We may check any tax return. There are penalties for supplying false information.

To get notes and helpsheets that will help you fill in this form, go to www.gov.uk/taxreturnforms

Income liable to UK Income Tax under the offshore receipts in respect of intangible property legislation must be reported on page 3.

Company or other entity details

	If you've changed your correspondence address or	1.3	First director, partner or trustee
	company's or other entity's registered office address, please enter the new details here.		
1.1	Updated correspondence address details		
			Postcode
		1.4	Second director, partner or trustee
	Postcode		
1.2	Updated company's or other entity's registered		
	office address details		
			Postcode
		1.5	Your phone number
	Postcode		
	Please enter the names and addresses of the directors,	1.6	Your adviser's phone number
	partners or trustees in the boxes provided. If there are		
	more than 2 directors, partners or trustees please give details of the others in the 'Additional information' box, box 11.1, on page 7.		Please give your adviser's name, address and reference in the 'Additional information' box, box 11.1, on page 7.

Income from trading in the UK – other than through a UK permanent establishment

Business details

Dusiness details	
3.1 Description of business	3.6 Date ended if before 6 April 2022
3.2 Accounting period start date DD MM YYYY	3.7 If the accounts do not cover the period from the last accounting date, put 'X' in the box - explain why in the 'Additional information' box, box 11.1, on page 7
3.3 Accounting period end date DD MM YYYY	
	3.8 If the accounting date has changed, put 'X' in the box - but only if this is a permanent change and you want it to count for tax
3.4 If the business name or address has changed since the last tax return, put 'X' in the box	3.9 If this is the second or further change, put 'X' in the box -
3.5 Date started if after 5 April 2021	explain why you have not used the same date as last year in the 'Additional information' box, box 11.1, on page 7
Adjustments to arrive at taxable profit or loss	S
3.10 Basis period start date DD MM YYYY	3.18 Loss - relief to be calculated by reference to earlier years
3.11 Basis period end date DD MM YYYY	£ . 0 0 3.19 Loss to carry forward (that is, an allowable loss not claimed in any other way)
3.12 Overlap profit brought forward £ 0 0	£ 0 0 3.20 Losses brought forward from last year
3.13 Deduct overlap relief used this year £	£ . 0 0 3.21 Losses brought forward from last year used this year
3.14 Overlap profit carried forward £ 0 0	£ • 0 0 3.22 Taxable profit after losses brought forward - box 3.15
3.15 Net profit for 2021–22 (if loss, enter '0')	minus box 3.21 £
3.16 Allowable loss for 2021–22 £ 0 0	3.23 Any other business income received in 2021–22
3.17 Loss offset against other income for 2021–22 - include in box 5.2 if you're calculating the company's tax	3.24 Total taxable profits from this business - box 3.22 + box 3.23

Other income chargeable to UK Income Tax

Offshore receipts in respect of intangible property

Was the company or other entity liable to tax on offshore receipts in respect of intangible property? Put 'X' in the appropriate box - read the guide Yes No If 'Yes', fill in boxes 4A to 4G as appropriate If 'No', go to box 4.1	Have additional documents been attached with the return? Put 'X' in the appropriate box Yes No Are you returning this income as a partner in a partnership? Put 'X' in the appropriate box Yes No
4A Total UK sales	If 'Yes', give details in the 'Additional information' box, box 11.1, on page 7 - read the guide
4D Has the UK-derived amount 4D Has the UK-derived amount been calculated using the formula in section 608G ITTOIA 2005? Put 'X' in the appropriate box Yes No If 'No', give details in the 'Additional information' box, box 11.1, on page 7 - read the guide	Are you returning this income as a trustee of a trust? Put 'X' in the appropriate box Yes No If 'Yes', give details in the 'Additional information' box, box 11.1, on page 7 - read the guide
Other UK income (for example, royalties or in	come from trusts)
4.1 Net income £ • 0 0	4.3 Gross income - box 4.1 + box 4.2 £ 0 0
£ . 0 0	4.4 Source of other UK income

Tax calculation (optional)

Yes No If Yes', read the guide, then fill in boxes 5.1 to 5.11 as appropriate. 6.1 Income chargeable to Income Tax - box 3.24 + box 4C + box 4.3 £ S.2 Relief for loss offset against 2021–22 total income - box 3.17 £ S.3 Total income chargeable to Income Tax - box 5.1 minus box 5.2 £ Box 5.5 not in use Box 5.6 not in use Box 5.6 not in use Box 5.6 not in use 8.7 Total Income Tax due - box 5.3 x 20% minus box 5.4. If a loss put a minus sign (—) in the box next to the £ sign Payments on account for 2022–23 8.8 Payments on account are due if box 5.7 is £1,000 or more - enter in box 5.8, box 5.7 x 50% £ If you're making a claim to reduce payments on account, put 'X' in the box and say why in the 'Additional information' box, box 11.1, on page 7		Do you want to calculate the company's or other entity's tax? Put 'X' in the appropriate box						
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Overpayments and repayment claims

Do you want to claim a repayment of tax? Put 'X' in the appropriate box	6.8 Name of account holder
Yes No If 'Yes', fill in boxes 6.1 to 6.13 as appropriate.	6.9 Building society reference
6.1 Should the repayment be sent to the company's or other entity's UK bank or building society account? Put 'X' in the appropriate box Yes No If 'Yes', fill in boxes 6.5 to 6.9 as appropriate.	6.10A If the nominee is the company's adviser, put 'X' in the box 6.10 Adviser's reference for the company or other entity
6.2 Should the repayment be sent to a nominee's bank or building society account in the UK? Put 'X' in the appropriate box Yes No If 'Yes', fill in boxes 6.5 to 6.13 as appropriate. We prefer to make repayment direct into a UK bank or building society account. But tick box 6.3 or box 6.4 if you would like a payable order to be sent to either the company or other entity or to a nominee.	(if the nominee is its adviser) I authorise 6.11 Name of nominee/adviser
6.3 If you would like a payable order to be sent to the company or other entity, put 'X' in the box 6.4 If you would like a payable order to be sent to a nominee, put 'X' in the box - fill in boxes 6.10A to 6.13	Postcode to receive the amount due on the company's or other entity's behalf.
6.5 Name of UK bank or building society	6.13 To authorise your nominee to receive any repayment, you must sign in the box. A photocopy of your signature will not do
6.6 Sort code	
6.7 Account number	

7.1 If this tax return contains figures that are provisional,	7.3 Tax year in which expected advantage arises - year
put 'X' in the box. This may be the case because you	ended 5 April
do not yet have final figures	
The guide explains the circumstances in which provisional	
figures may be used and asks for some more information	
to be provided in the 'Additional information' box, box 11.1,	
on page 7 - read the guide.	
Disclosure of tax avoidance schemes	
If the company or other entity is party to one or more	
disclosable tax avoidance schemes you must fill in	
boxes 7.2 and 7.3. Give details of each scheme (up to 3)	
on a separate line. If the company or other entity is party	
to more than 3 schemes, details of the additional schemes	
must be reported on form AAG4, 'Disclosure of avoidance	
scheme' (Notification of scheme reference number by	
scheme user).	
7.2 Scheme reference number or	
promoter reference number	
promoter reference number	
Declaration	
Before sending back the completed tax return, sign the statemen	t below. If the company or other entity gives false information or
conceals any part of its income it could be liable to financial pena	
	·
10.1 I declare to the best of my knowledge and belief, the	10.2 Please enter the capacity in which you are signing
information in this tax return is correct and complete	(for example, as a director, company secretary, trustee
and includes all the income on which the company or	or nominated partner).
other entity may be charged tax. A photocopy of your	
signature will not do	
Signature	
Name in full (upg assite) letters)	
Name in full (use capital letters)	
Date DD MM YYYY	

Other information

Additional information							
11.1	11.1 Please give any other information in this space						