

### Your company tax return

If we send the company a *Notice* to deliver a company tax return (form *CT603*) it has to comply by the filing date, or we charge a penalty, even if there is no tax to pay. A return includes a company tax return form, any Supplementary Pages, accounts, computations and any relevant information.

Is this the right form for the company? Read the advice on pages 3 to 6 of the Company tax return guide (the *Guide*) before you start.

The forms in the CT600 series set out the information we need and provide a standard format for calculations. Use the *Guide* to help you complete the return form. It contains general information you may need and box by box advice.

### Company information

Company name

Company registration number

Tax Reference as shown on the CT603

Type of company

Registered office address

Postcode

### About this return

This is the above company's return for the period

from (dd/mm/yyyy)

to (dd/mm/yyyy)



Put an 'X' in the appropriate box(es) below

A repayment is due for this return period

A repayment is due for an earlier period

Making more than one return for this company now

This return contains estimated figures

Company part of a group that is not small

#### Disclosure of tax avoidance schemes

Notice of disclosable avoidance schemes

#### Transfer pricing

Compensating adjustment claimed

Company qualifies for SME exemption

#### Accounts

I attach accounts and computations

• for the period to which this return relates

• for a different period

If you are not attaching accounts and computations, say why not

#### Supplementary Pages

If you are enclosing any Supplementary Pages put an 'X' in the appropriate box(es)

Loans to participators by close companies, form *CT600A*

Charities and Community Amateur Sports Clubs (CASCs), form *CT600E*

Disclosure of tax avoidance schemes, form *CT600J*

# Company tax calculation

## Turnover

1 Total turnover from trade or profession 1 £

## Income

3 Trading and professional profits 3 £

4 Trading losses brought forward claimed against profits 4 £

5 Net trading and professional profits 5 £ box 3 minus box 4

6 Bank, building society or other interest, and profits and gains from non-trading loan relationships 6 £

11 Income from UK land and buildings 11 £

14 Annual profits and gains not falling under any other heading 14 £

## Chargeable gains

16 Gross chargeable gains 16 £

17 Allowable losses including losses brought forward 17 £

18 Net chargeable gains 18 £ box 16 minus box 17

21 Profits before other deductions and reliefs 21 £ sum of boxes 5, 6, 11, 14 & 18

## Deductions and Reliefs

24 Management expenses under S75 ICTA 1988 24 £

30 Trading losses of this or a later accounting period under S393A ICTA 1988 30 £

31 Put an 'X' in box 31 if amounts carried back from later accounting periods are included in box 30 31

32 Non-trade capital allowances 32 £

35 Charges paid 35 £

37 Profits chargeable to corporation tax 37 £ box 21 minus boxes 24, 30, 32 and 35

## Tax calculation

38 Franked investment income 38 £

39 Number of associated companies in this period or 39

40 Associated companies in the first financial year 40

41 Associated companies in the second financial year 41

42 Put an 'X' in box 42 if the company claims to be charged at the starting rate or the small companies' rate on any part of its profits, or is claiming marginal rate relief 42

Enter how much profit has to be charged and at what rate of tax

Financial year (yyyy)	Amount of profit	Rate of tax	Tax
43	44 £	45	46 £ p
53	54 £	55	56 £ p
			63 £ p <small>total of boxes 46 and 56</small>

63 Corporation tax 63 £ p

64 Marginal rate relief 64 £ p

65 Corporation tax net of marginal rate relief 65 £ p

66 Underlying rate of corporation tax 66 • %

67 Profits matched with non-corporate distributions 67

68 Tax at non-corporate distributions rate 68 £ p

69 Tax at underlying rate on remaining profits 69 £ p

70 Corporation tax chargeable 70 £ p See note for box 70 in CT600 Guide

79 Tax payable under S419 ICTA 1988		79	£		p
80 <i>Put an 'X' in box 80 if you completed box A11 in the Supplementary Pages CT600A</i>	80				
84 Income tax deducted from gross income included in profits		84	£		p
85 Income tax repayable to the company		85	£		p
		total of boxes 70 and 79 minus box 84			
86 Tax payable - this is your self-assessment of tax payable		86	£		p

**Tax reconciliation**

91 Tax already paid (and not already repaid)		91	£		p
92 Tax outstanding		92	£		p
		box 86 minus box 91			
93 Tax overpaid		93	£		p
		box 91 minus box 86			

**Information about capital allowances and balancing charges**

**Charges and allowances included in calculation of trading profits or losses**

	Capital allowances	Balancing charges
172 Annual investment allowance	172 £	
105 - 106 Machinery and plant - special rate pool	105 £	106 £
107 - 108 Machinery and plant - main pool	107 £	108 £
109 - 110 Cars	109 £	110 £
111 - 112 Industrial buildings and structures	111 £	112 £
113 - 114 Other charges and allowances	113 £	114 £

**Charges and allowances not included in calculation of trading profits or losses**

	Capital allowances	Balancing charges
173 Annual investment allowance	173 £	
115 - 116 Other non-trading charges and allowances	115 £	116 £
117 <i>Put an 'X' in box 117 if box 115 includes flat conversion allowances</i>	117	

**Qualifying expenditure**

118 Expenditure on machinery and plant on which first year allowance is claimed	118 £
174 Designated environmentally friendly machinery and plant	174 £
120 Machinery and plant on long-life assets and integral features	120 £
121 Other machinery and plant	121 £

**Losses, deficits and excess amounts**

122 Trading losses Case I	calculated under S393 ICTA 1988	122 £	124 Trading losses Case V	calculated under S393 ICTA 1988	124 £
125 Non-trade deficits on loan relationships and derivative contracts	calculated under S82 FA 1996	125 £	127 Schedule A losses	calculated under S392A ICTA 1988	127 £
129 Overseas property business losses Case V	calculated under S392B ICTA 1988	129 £	130 Losses Case VI	calculated under S396 ICTA 1988	130 £
131 Capital losses	calculated under S16 TCGA 1992	131 £	136 Excess management expenses	calculated under S75 ICTA 1988	136 £

## Overpayments and repayments

### Small repayments

If you do not want us to make small repayments please either put an 'X' in box 139 or complete box 140 below. 'Repayments' here include tax, interest, and late-filing penalties or any combination of them.

Do not repay £20 or less  139  Do not repay sums of  140 £  or less. *Enter whole figure only*

### Bank details (for person to whom the repayment is to be made)

Repayment is made quickly and safely by direct credit to a bank or building society account. Please complete the following details:

Name of bank or building society

149

Branch sort code

150

Account number

151

Name of account

152

Building society reference

153

### Payments to a person other than the company

Complete the authority below if you want the repayment to be made to a person other than the company. I, as *(enter status - company secretary, treasurer, liquidator or authorised agent, etc.)*

154

of *(enter name of company)*

155

authorise *(enter name)*

156

*(enter address)*

157

Postcode

Nominee reference

158

to receive payment on the company's behalf.

Signature

159

Name *(in capitals)*

160

## Declaration

Warning - Giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and yourself being prosecuted.

Declaration

The information I have given in this company tax return is correct and complete to the best of my knowledge and belief.

Signature

Name *(in capitals)*

Date *(dd/mm/yyyy)*

Status