

Company Tax Return

CT600 (2024) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return 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. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Com	pany information				
1	Company name				
2	Company registration number				
3	Tax reference				
4	Type of company				
Nor	thern Ireland (NI)				
	Put an 'X' in the appropriate boxes b	elow			
5	NI trading activity	6	SME		
7	NI employer	8	Special circumstances		
Abo	ut this return				
	This is the tax return for the compan	y named above, for the p	eriod below		
30	from DD MM YYYY		35	to DD MM YYYY	
	Put an 'X' in the appropriate boxes b	elow			
40	A repayment is due for this return po	eriod			
45	Claim or relief affecting an earlier pe	eriod			
50	Making more than one return for thi	s company now			
55	This return contains estimated figure	? S			
60	Company part of a group that is not	small			
65	Notice of disclosable avoidance sche	mes			
	Transfer pricing				
70	Compensating adjustment claimed				
75	Company qualifies for SME exemption	n			

About this return - continued

	Accounts and computations							
80	I attach accounts and computations for the period to which this return relates							
85	I attach accounts and computations for a different period							
90	If you're not attaching the accounts and computations, explain why							
	Supplementary pages enclosed							
95	Loans and arrangements to participators by close companies - form CT600A							
100	Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches - form CT600B							
105	Group and consortium - form CT600C							
110	Insurance - form CT600D							
115	Charities and Community Amateur Sports Clubs (CASCs) - form CT600E							
120	Tonnage tax - form CT600F							
125	Northern Ireland - form CT600G							
130	Cross-border royalties - form CT600H							
135	Supplementary charge in respect of ring fence trades - form CT600I							
140	Disclosure of Tax Avoidance Schemes - form CT600J							
141	Restitution tax - form CT600K							
142	Research and Development - form CT600L							
143	Freeports and Investment Zones - form CT600M							
144	Residential Property Developer Tax (RPDT) - form CT600N							
Tax	calculation - Turnover							
145	Total turnover from trade							
150	Banks, building societies, insurance companies and other financial concerns - put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145							
Inco	me							
155	Trading profits							
160	Trading losses brought forward set against trading profits							
165	Net trading profits - box 155 minus box 160							
170	Bank, building society or other interest, and profits from non-trading loan relationships							
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period							

Income - continued 175 Annual payments not otherwise charged to Corporation Tax . 0 0 and from which Income Tax has not been deducted Non-exempt dividends or distributions from . 0 0 non-UK resident companies Income from which Income Tax has been deducted . 0 0 190 Income from a property business . 0 0 195 Non-trading gains on intangible fixed assets . 0 0 Tonnage tax profits . 0 0 Income not falling under any other heading . 0 0 Chargeable gains Gross chargeable gains · 0 0 Allowable losses including losses brought forward Net chargeable gains - box 210 minus box 215 . 0 0 Profits before deductions and reliefs Losses brought forward against certain investment income . 0 0 230 Non-trade deficits on loan relationships (including interest) . 0 0 and derivative contracts (financial instruments) brought forward set against non-trading profits Profits before other deductions and reliefs - net sum of . 0 0 boxes 165 to 205 and 220 minus sum of boxes 225 and 230 Deductions and reliefs Losses on unquoted shares . 0 0 Management expenses . 0 0 UK property business losses for this or previous . 0 0 accounting period

of the business

Capital allowances for the purposes of management

Non-trade deficits for this accounting period from loan

relationships and derivative contracts (financial instruments)

. 0 0

. 0 0

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships	
	and derivative contracts (financial instruments)	£ 00
265	Non-trading losses on intangible fixed assets	£ .00
275	Total trading losses of this or a later accounting period	£ 00
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	
285	Trading losses carried forward and claimed against total profits	£ 00
290	Non-trade capital allowances	£ 00
295	Total of deductions and reliefs - total of boxes 240 to 275, 285 and 290	£ .00
300	Profits before qualifying donations and group relief - box 235 minus box 295	£ . 0 0
305	Qualifying donations	£ 00
310	Group relief	£ 00
312	Group relief for carried forward losses	£ 00
315	Profits chargeable to Corporation Tax - box 300 minus boxes 305, 310 and 312	£ . 0 0
320	Ring fence profits included	£ .00
325	Northern Ireland profits included	£ .00

Tax calculation

326 N	umber of associ	ated con	npanies in this period						
327 N	Number of associated companies in the first financial year								
328 N	umber of associ	ated con	npanies in the second financial yea	nr					
OI	r is entitled to m	narginal	e company is chargeable at the sm relief to be charged and at what rate		rate				
	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax		
330		335	£	340		345	£	Р	
		350	£	355		360	£	Р	
		365	£	370		375	£	Р	
380		385	£	390		395	£	р	
		400	£	405		410	£	Р	
		415	f	420		425	f	n	

Tax calculation - continued	
Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425 Marginal relief Corporation Tax chargeable - box 430 minus box 435	
Reliefs and deductions in terms of tax	
445 Community Investment Tax Relief	£
450 Double Taxation Relief	£
Put an 'X' in box 455 if box 450 includes an underlying rate relief claim	
Put an 'X' in box 460 if box 450 includes an amount carried back from a later period	
465 Advance Corporation Tax	£
470 Total reliefs and deduction in terms of tax - total of boxes 445, 450 and 465	£ · · · ·
Coronavirus support schemes and overpayme	ents (see CT600 Guide for definitions)
471 Coronavirus Job Retention Scheme (CJRS) received	£
472 CJRS entitlement	£
473 CJRS overpayment already assessed or voluntary disclosed	£
474 Other coronavirus overpayments	£
Energy levies	
986 Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	£ .00
987 Electricity Generator Levy (EGL) exceptional generation receipts	£ . 0 0
Calculation of tax outstanding or overpaid	
Net Corporation Tax liability – box 440 minus box 470	£
Tax payable on loans and arrangements to participators	£
Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	
490 Controlled Foreign Companies (CFC) tax payable	£
495 Bank levy payable	£
496 Bank surcharge payable	£ · · · ·
497 Residential Property Developer Tax (RPDT) payable	

Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy, bank surcharge and RPDT payable - total of boxes 490, 495, 496 and 497	£
501	EOGPL payable	£
502	EGL payable	£
505	Supplementary charge (ring fence trades) payable	£
510	Tax chargeable - total of boxes 475, 480, 500, 501, 502 and 505	£
515	Income Tax deducted from gross income included in profits	£
520	Income Tax repayable to the company	£
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments - box 510 minus box 515	£
526	Coronavirus support schemes overpayment now due - total of boxes 471 and 474 minus boxes 472 and 473	£
527	Restitution tax	£
528	Self-assessment of tax payable - total of boxes 525, 526 and 527	£

Tax reconciliation

530	Research and Development credit	£
535	(Not currently used)	£
540	Creatives tax credit	£
545	Total of Research and Development credit and creative tax credit - total box 530 to 540	£
550	Land remediation tax credit	£
555	Life assurance company tax credit	£
560	Total land remediation and life assurance company tax credit - total box 550 and 555	£
565	Capital allowances first-year tax credit	£
570	Surplus Research and Development credits or creative tax credit payable – box 545 minus box 525	£ ·
575	Land remediation or life assurance company tax credit payable - total of boxes 545 and 560 minus boxes 525 and 570	£

Tax reconciliation - continued

IUA	reconcidation continued															
580	Capital allowances first-year tax credit payable - boxes 545, 560 and 565 minus boxes 525, 570 and 575	£												•		
585	Ring fence Corporation Tax included	£												•		
586	NI Corporation Tax included	£												•[
590	Ring fence supplementary charge included	£												•		
595	Tax already paid (and not already repaid)	£												•		
600	Tax outstanding - box 525 minus boxes 545, 560, 565 and 595	£												•		
605	Tax overpaid including surplus or payable credits - total sum of boxes 545, 560, 565 and 595 minus 525	£														
610	Group tax refunds surrendered to this company	£												•		
615	Research and Development expenditure credits surrendered to this company	£												•		
Ехр	orter information															
616	During the return period, did the company export goods and outside the United Kingdom (UK)? Yes – goods 617 Yes – service		rvic	es t	to i	ndi	vid	uals	s, e	nter	pris 618	_	orga - ne		ns	
Indi	cators and information															
620	Franked investment income/Exempt ABGH distributions	£												• [) ()
625	Number of 51% group companies															
	Put an 'X' in the relevant boxes, if in the period, the company	y :														
630	should have made (whether it has or not) instalment payment under the Corporation Tax (Instalment Payments) Regulation		a la	ırge	e co	mp	any	′								
631	should have made (whether it has or not) instalment payment under the Corporation Tax (Instalment Payments) Regulation		a ve	ery	lar	ge (com	ъра	ny							
635	is within a group payments arrangement for the period															
640	has written down or sold intangible assets															
645	has made cross-border royalty payments															
647	Eat Out to Help Out Scheme: reimbursed discounts															

Information about enhanced expenditure and tax reliefs

Research and Development (R&D) or creative enhanced expenditure and tax reliefs

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company						
655	Put an 'X' in box 655 if the claim is made by a large company	,					
656	Put an 'X' in box 656 to confirm that a R&D claim notification	form has been submitted					
657	Put an 'X' in box 657 to confirm that an additional information	on form has been submitted					
659	R&D expenditure qualifying for SME R&D relief	£ .0	0				
660	R&D enhanced expenditure	£ . 0	0				
665	Creative qualifying expenditure and/or additional deduction	£ . 0	0				
670	R&D and creative enhanced expenditure total box 660 and box 665	£ . 0	0				
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	£	0				
680	Vaccine research expenditure	£	0				

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	£						•	0	0	

Information about capital allowances and balancing charges/disposal values

Allowances and charges in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 £	
Full expensing	688 £	689 <u>f</u>
Machinery and plan - super-deduction		692 £
Machinery and plan - special rate allowand		694 £
Machinery and plan - special rate pool		700 £
Machinery and plan - main pool	t 705 £	710 £
Structures and buildings	711 £	
Business premises renovation	715 £	720 £
Other allowances and charges	725 <u>f</u>	730 £

Allowances and charges in the calculation of trading profits and losses - continued

	Capital allowances	Disposal value
Electric charge-points	713 £	714 £
Enterprise zones	721 £	722 £
Zero emissions goods vehicles	723 £	724 £
Zero emissions cars	726 £	727 £

Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 £	
Structures and buildings	736 £	
Full expensing	733 £	734 £
Business premises renovation	740 £	745 £
Machinery and plan - super-deduction		742 £
Machinery and plan	743 £	744 £
Other allowances and charges	750 £	755 £
	Capital allowances	Disposal value
Electric charge-points	737 £	738 £
Enterprise zones	746 £	747 £
Zero emissions goods vehicles	748 £	749 £
Zero emissions cars	751 £	752 £

Qualifying expenditure 760 Machinery and plant on which first • 0 0 year allowance is claimed 765 Designated environmentally friendly . 0 0 machinery and plant 770 Machinery and plant on long-life . 0 0 assets and integral features 771 Structures and buildings . 0 0 Machinery and plant - super-deduction 773 Machinery and plant . 0 0 - special rate allowance 0 0 775 Other machinery and plant Losses, deficits and excess amounts Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 £	785 £
Losses of trades carried on wholly outside the UK	790 £	
Non-trade deficits on loan relationships and derivative contract	795 <u>£</u>	800 £
UK property business losses	805 £	810 £
Overseas property business losses	815 £	
Losses from miscellaneous transactions	820 £	
Capital losses Non-trading losses on intangible fixed assets	000 T	835 £

Excess amounts

Amount	Maximum available for surrender as group relief
Non-trade capital allowances	840 £
Qualifying donations	845 £
Management expenses 850 €	855 £

Northern Ireland information					
856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£ . 00			
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£ .00			
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£ .00			
Overpayments and repayments Small repayments					
860	Do not repay sums of	or less.			
	Read the overpayments and repayments section of the Comp how to make an entry in this box.	pany Tax Return Guide for specific guidance on when and			
Rep	ayments for the period covered by this ret	curn			
865	Repayment of Corporation Tax	£			
870	Repayment of Income Tax	£			
875	Payable Research and Development tax credit	£			
880	Payable Research and Development expenditure credit	£			
885	Payable creative tax credit	£			
890	Payable land remediation or life assurance company tax credit	£			
895	Payable capital allowances first-year tax credit	£			
Surr	ender of tax refund within group				
	Including surrenders under the Instalment Payments Regulat	tions			
900	The following amount is to be surrendered	£			
	Put an 'X' in the appropriate boxes below				
	the joint Notice is attached	905			
	or				
	will follow	910			
915	Please stop repayment of the following amount until we send you the Notice	£			

Bank details (for a person to whom a repayment is to be made)				
920	Name of bank or building society			
925	Branch sort code			
930	Account number			
935	Name of account			
940	Building society reference			
Pay	ments to a person other than the comp	any		
945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)			
950	of (enter company name)			
955	authorise (enter name)			
960	of address (enter address)			
965	Nominee reference			
	to receive payment on company's behalf			
970	Name			
Doc	laration			
Dec	Declaration			
		/ Tax Return and any supplementary pages is correct and complete		
	I understand that giving false information in the return, or can lead to both the company and me being prosecuted.	concealing any part of the company's profits or tax payable,		
975	Name			
980	Date DD MM YYYY			
985	Status			