

Company tax return form Guide (2007) to form CT600 Version 2

for accounting periods ending on or after 1 July 1999

What's in this Guide?

This CT600 *Guide* will help you complete the company tax return form, CT600 Version 2, and we advise you to read all the General notes and use the box by box advice when you are completing the form. Whilst the notes do not give a detailed description of the tax system for companies or a detailed account of how to calculate the company's liability they do contain general information you may need. The layout of the notes follows the order on form CT600 and the numbering refers to the box number. If you are not a tax expert, we advise you to seek professional advice about any transactions that seem likely to give rise to liability, or relief.

You can get more information

- on our website at www.hmrc.gov.uk
- from the publications listed on page 24 of this *Guide*, or
- from your local HM Revenue & Customs office.

Subject	Page
General notes – the basic rules	3 to 6
<i>Includes</i>	
What is a company tax return?	3
When must I send in my return?	4
Which form do I use?	6
Completing the company tax return form – box by box advice	6 to 23
<i>Includes</i>	
Estimated figures	7
Disclosure of tax avoidance schemes	7
Transactions between connected businesses – transfer pricing	7
Charges paid (Charity giving)	12
Tax calculation	12 to 14
Marginal starting rate or marginal small companies' relief	13
Non-corporate distributions (includes dividends made)	14
Advance corporation tax	15
Research and development expenditure	17 to 18
Overpayments and repayments	21 to 23
Small repayments	21
What do I do when I have completed the company tax return form?	23
Table of corporation tax rates and fractions	24

Abbreviations used in this Guide

References to taxation law

CAA 2001	Capital Allowances Act 2001
FA + year	Finance Act + year
ICTA 1988	Income and Corporation Taxes Act 1988
S or Ss	Section or Sections of Act shown
Sch	Schedule of Act shown
SI	Statutory Instrument
TCGA 1992	Taxation of Chargeable Gains Act 1992

Other

AP	Corporation tax accounting period, see note on page 3
CT	Corporation tax
dd/mm/yyyy	How we want a date entered, for example 01/01/2005
EC	European Commission
EU	European Union
FID	Foreign income dividend, see note for box 38 on page 12
FII	Franked investment income, see note for box 38 on page 12
FY	Financial year that starts on 1 April and ends the following 31 March, for example FY 2006 means the year beginning 1 April 2006 and ending on 31 March 2007
GAAP	Generally accepted accounting practice
HMRC	HM Revenue & Customs
IAS	International Accounting Standards
NCD	Non-corporate distribution, see notes on page 14
PE	Permanent establishment
SME	Small & medium-sized enterprise, defined in context where used

