

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

Tax year 6 April 2023 to 5 April 2024 (2023-24)

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 2023 to 5 April 2024. The tax return, and any documents we request, must reach us by:

- 31 October 2024 if you want us to calculate the tax
- · 31 January 2025 at the latest

If we do not receive the tax return by 31 January 2025, 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 2025, 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

3.1 Description of business	3.6 Date ended if before 6 April 2024 3.7 If the accounts do not cover the period from the last
3.2 Accounting period start date DD MM YYYY	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	Boxes 3.8 and 3.9 are not in use
3.4 If the business name or address has changed since the last tax return, put 'X' in the box	
3.5 Date started if after 5 April 2023	
A.P. () () () () ()	

Adjustments to arrive at taxable profit or loss

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3.10 Basis period start date DD MM YYYY	3.16B Overlap relief used on the transition part of the
	basis period this year
	£ .00
3.11 Basis period end date DD MM YYYY	
	3.16C Spread of the transition profit treated as arising
	in this tax year – read the notes
3.12 Overlap profit brought forward	£ 0 0
£ 0 0	a con I am a humanitation and form and form and off an inst
	3.16D Loss brought forward from earlier years set off against
3.13 Overlap relief not previously deducted on a change of	this year's spread of the transition profit (up to the
accounting date – do not include overlap relief in this box	amount in box 3.16C)
if you have a transition profit or loss, see box 3.16B	£ £
£ 00	
	3.17 Loss offset against other income for 2023–24 – include
Box 3.14 is not in use	in box 5.2 if you're calculating the company's tax
BOX 0.14 IO HOT III doo	£ 000
3.15 Net profit for 2023–24 (if loss, enter '0')	
£ 000	3.18 Loss – relief to be calculated by reference to
	earlier years
3.16 Allowable loss for 2023–24	
	£ 0 0
£	
	3.19 Loss to carry forward (that is, an allowable loss not
3.16A Profit or loss of the transition part of the basis period	claimed in any other way)
£ —	£ 00
	2.00 Locace brought forward from earlier years
	3.20 Losses brought forward from earlier years
	£ 0 0

	Losses brought forward from earlier years set off against this year's net profit £ Comparison of the set of	3.23 Any other business income received in 2023–24 £ 1.00 3.24 Total taxable profits from this business – box 3.22 + box 3.23 £ 1.00 • 0 0
4A 4B 4C	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 Total UK sales £ UK-derived amount £ 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	Have additional documents been attached with the return? Put 'X' in the appropriate box Yes No 4F Are you returning this income as a partner in a partnership? 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 4G 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
Oth	er UK income (for example, royalties or in	ncome from trusts)
4.1	Net income £ Income Tax	4.3 Gross income – box 4.1 + box 4.2 £ 4.4 Source of other UK income

Tax calculation (optional)

Ye:	s No No		
If '	s No No		
	Vac' road the guide, then fill in hexes 5.1 to 5.11 as appropriate		
5.1 Inc	If 'Yes', read the guide, then fill in boxes 5.1 to 5.11 as appropriate.		
5.1 Income chargeable to Income Tax – box 3.24 + box 4C + box 4.3			
£			
~			
	lief for loss offset against 2023–24 total income – x 3.17		
£			
	tal income chargeable to Income Tax – x 5.1 minus box 5.2		
£			
	tal transition profit chargeable to Income Tax – x 3.16C minus box 3.16D		
£			
	x taken off other income – m box 4.2		
£			
В	Soxes 5.5 and 5.6 are not in use		
Ta	tal Income Tax due –		
	ox 5.3 x 20%) + (box 5.3A x 20%) minus box 5.4.		
If a	a loss put a minus sign (—) in the box next to the £ sign		
£			
Pa	ayments on account for 2024–25		
	yments on account are due if box 5.7 is £1,000 or more –		
	ter in box 5.8, box 5.7 x 50%		
£			
	ou're making a claim to reduce payments on account, put 'X' in the		
bo	x and say why in the 'Additional information' box, box 11.1, on page 7		
5.10 Pa	yments already made for 2023–24		
£			
5.11 Pa	yments due on or before 31 January 2025 – x 5.7 + box 5.8 minus box 5.10		
box			
5.10 Pa	yments due on or before 31 January 2025 –		

Overpayments and repayment claims

	you want to claim a repayment of tax? Put 'X' in the propriate box	6.8	Name of account holder
Ye	s No	6.9	Building society reference
	Yes', fill in boxes 6.1 to 6.13 as appropriate. Ould the repayment be sent to the company's or		
oth Put	ner entity's UK bank or building society account? t 'X' in the appropriate box	6.10A	If the nominee is the company's adviser, put 'X' in the box
bu i app Ye	ould the repayment be sent to a nominee's bank or ilding society account in the UK? Put 'X' in the propriate box S No Yes', fill in boxes 6.5 to 6.13 as appropriate.	6.10	Adviser's reference for the company or other entity (if the nominee is its adviser) I authorise
We bui wo	e prefer to make repayment direct into a UK bank or ilding society account. But tick box 6.3 or box 6.4 if you uld like a payable order to be sent to either the company other entity or to a nominee.	6.11	
_	you would like a payable order to be sent to the mpany or other entity, put 'X' in the box		
_	rou would like a payable order to be sent to a minee, put 'X' in the box – fill in boxes 6.10A to 6.13		to receive the amount due on the company's or other entity's behalf.
6.5 Na	me 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
	ert code		
6.7 Ac	count number		

7.1 If this tax return contains figures that are provisional, put 'X' in the box. This may be the case because you 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).	7.3 Tax year in which expected advantage arises – year ended 5 April
7.2 Scheme reference number or promoter reference number Declaration Before sending back the completed tax return, sign the statement or conceals any part of its income it could be liable to financial pe	
10.1 I declare to the best of my knowledge and belief, the information in this tax return is correct and complete and includes all the income on which the company or other entity may be charged tax. A photocopy of your signature will not do Signature Name in full (use capital letters) Date DD MM YYYY	Please enter the capacity in which you are signing (for example, as a director, company secretary, trustee or nominated partner)

Other information

	Additional information		
11.1	Please give any other information in this space		