



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 2024 to 5 April 2025. The tax return, and any documents we request, must reach us by:

- 31 October 2025 if you want us to calculate the tax
- 31 January 2026 at the latest

If we do not receive the tax return by 31 January 2026, 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 2026, 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 company's or other entity's registered office address, please enter the new details here.

1.1 Updated correspondence address details

Postcode

1.2 Updated company's or other entity's registered office address details

Postcode

Please enter the names and addresses of the directors, 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.

1.3 First director, partner or trustee

Postcode

1.4 Second director, partner or trustee

Postcode

1.5 Your phone number

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1.6 Your adviser's phone number

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Please give your adviser's name, address and reference in the 'Additional information' box, box 11.1, on page 7.

UK property income – no longer reported on this form – read the guide

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

Business details

3.1 Description of business <div></div>	3.5 Date started if after 5 April 2024 <div></div>
3.2 Accounting period start date DD MM YYYY <div></div>	3.6 Date ended if before 6 April 2025 <div></div>
3.3 Accounting period end date DD MM YYYY <div></div>	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 <div></div>
3.4 If the business name or address has changed since the last tax return, put 'X' in the box <div></div>	<div>Boxes 3.8 and 3.9 are not in use</div>

Adjustments to arrive at taxable profit or loss

Boxes 3.10 to 3.14 and 3.16A to 3.16B are not in use

3.15 Net profit for 2024–25 (if loss, enter '0') £ <div></div> . <div>00</div>	3.19 Loss to carry forward (that is, an allowable loss not claimed in any other way) £ <div></div> . <div>00</div>
3.16 Allowable loss for 2024–25 £ <div></div> . <div>00</div>	3.20 Losses brought forward from earlier years £ <div></div> . <div>00</div>
3.16C Spread of the transition profit treated as arising in this tax year – read the notes £ <div></div> . <div>00</div>	3.21 Losses brought forward from earlier years set off against this year's net profit £ <div></div> . <div>00</div>
3.16D Loss brought forward from earlier years set off against this year's spread of the transition profit (up to the amount in box 3.16C) £ <div></div> . <div>00</div>	3.22 Taxable profit after losses brought forward – do not include the amount in box 3.16C. £ <div></div> . <div>00</div>
3.17 Loss offset against other income for 2024–25 – include in box 5.2 if you're calculating the company's tax £ <div></div> . <div>00</div>	3.23 Any other business income received in 2024–25 £ <div></div> . <div>00</div>
3.18 Loss – relief to be calculated by reference to earlier years £ <div></div> . <div>00</div>	3.24 Total taxable profits from this business – box 3.22 + box 3.23 £ <div></div> . <div>00</div>

Offshore receipts in respect of intangible property

<p>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</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If 'Yes', fill in boxes 4A to 4G as appropriate If 'No', go to box 4.1</p> <p>4A Total UK sales</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>4B Total global sales</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>4C UK-derived amount</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>4D Has the UK-derived amount been calculated using the formula in section 608G ITTOIA 2005? Put 'X' in the appropriate box</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If 'No', give details in the 'Additional information' box, box 11.1, on page 7 – read the guide</p>	<p>4E Have additional documents been attached with the return? Put 'X' in the appropriate box</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>4F Are you returning this income as a partner in a partnership? Put 'X' in the appropriate box</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If 'Yes', give details in the 'Additional information' box, box 11.1, on page 7 – read the guide</p> <p>4G Are you returning this income as a trustee of a trust? Put 'X' in the appropriate box</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If 'Yes', give details in the 'Additional information' box, box 11.1, on page 7 – read the guide</p>
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<p>4.1 Net income</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>4.2 Income Tax</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>	<p>4.3 Gross income – box 4.1 + box 4.2</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p>4.4 Source of other UK income</p> <div style="border: 1px solid black; height: 40px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; height: 40px;"></div>
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Do you want to calculate the company's or other entity's tax? Put 'X' in the appropriate box

Yes ☐ No ☐

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

[illegible]

5.2 Relief for loss offset against 2024–25 total income –

box 3.17

[illegible]

5.3 Total income chargeable to Income Tax –

box 5.1 minus box 5.2

£ .

5.3A Total transition profit chargeable to Income Tax –

box 3.16C minus box 3.16D

[illegible]

5.4 Tax taken off other income –

from box 4.2

[illegible]

Boxes 5.5 and 5.6 are not in use

5.7 Total Income Tax due –

(box 5.3 x 20%) + (box 5.3A x 20%) minus box 5.4.

If a loss put a minus sign (—) in the box next to the £ sign

[illegible]

Payments on account for 2025–26

5.8 Payments on account are due if box 5.7 is £1,000 or more –

enter in box 5.8, box 5.7 x 50%

[illegible]

5.9 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

7

5.10 Payments already made for 2024–25

[illegible]

5.11 Payments due on or before 31 January 2026 –

box 5.7 + box 5.8 minus box 5.10

[illegible]

Overpayments and repayment claims

Do you want to claim a repayment of tax? Put 'X' in the appropriate box

Yes ☐ No ☐

If 'Yes', fill in boxes 6.1 to 6.13 as appropriate.

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.

6.2 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.

6.3 If you would like a payable order to be sent to the company or other entity, put 'X' in the box

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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

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6.5 Name of UK bank or building society

6.6 Sort code

 – –

6.7 Account number

6.8 Name of account holder

6.9 Building society reference

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 (if the nominee is its adviser)

I authorise

6.11 Name of nominee/adviser

6.12 Nominee's/adviser's address

 Postcode

to receive the amount due on the company's or other entity's behalf.

6.13 To authorise your nominee to receive any repayment, you must sign in the box. A photocopy of your signature will not do

Other information

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

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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

7.3 Tax year in which expected advantage arises – year ended 5 April

Declaration

Before sending back the completed tax return, sign the statement below. If the company or other entity gives false information or conceals any part of its income it could be liable to financial penalties and/or it could be prosecuted.

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

10.2 Please enter the capacity in which you are signing (for example, as a director, company secretary, trustee or nominated partner)

Additional information

11.1 Please give any other information in this space