

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 (2005)* (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* which contains general information you may need and box by box advice to help you complete the return form.

Please note that some boxes on form *CT600* are not in order, reflecting changes made since the form was first published in 2004.

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
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*

 Controlled foreign companies, form *CT600B*

 Group and Consortium, form *CT600C*

 Insurance, form *CT600D*

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

 Tonnage tax, form *CT600F*

 Corporate Venturing Scheme, form *CT600G*

 Cross-border royalties, form *CT600H*

 Supplementary charge in respect of ring fence trade, form *CT600I*

 Disclosure of tax avoidance schemes, form *CT600J*

Company tax calculation

Turnover

1	Total turnover from trade or profession	1	£	<input type="text"/>
2	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 1	2		<input type="text"/>

Income

3	Trading and professional profits	3	£	<input type="text"/>
4	Trading losses brought forward claimed against profits	4	£	<input type="text"/>
5	Net trading and professional profits	5	£	<input type="text"/> box 3 minus box 4
6	Bank, building society or other interest, and profits and gains from non-trading loan relationships	6	£	<input type="text"/>
7	Put an 'X' in box 7 if the figure in box 6 is net of carrying back a deficit from a later accounting period	7		<input type="text"/>
8	Annuities, annual payments and discounts not arising from loan relationships and from which income tax has not been deducted	8	£	<input type="text"/>
9	Overseas income within Sch D Case V	9	£	<input type="text"/>
10	Income from which income tax has been deducted	10	£	<input type="text"/>
11	Income from UK land and buildings	11	£	<input type="text"/>
12	Non-trading gains on intangible fixed assets	12	£	<input type="text"/>
13	Tonnage tax profits	13	£	<input type="text"/>
14	Annual profits and gains not falling under any other heading	14	£	<input type="text"/>
15	Income within Sch D Case VI	15	£	<input type="text"/> total of boxes 12, 13 and 14

Chargeable gains

16	Gross chargeable gains	16	£	<input type="text"/>
17	Allowable losses including losses brought forward	17	£	<input type="text"/>
18	Net chargeable gains	18	£	<input type="text"/> box 16 minus box 17
19	Losses brought forward against certain investment income	19	£	<input type="text"/>
20	Non-trade deficits on loan relationships (including interest), and derivative contracts (financial instruments) brought forward	20	£	<input type="text"/>
21	Profits before other deductions and reliefs	21	£	<input type="text"/> net sum of boxes 5, 6, 8, 9, 10, 11, 15, & 18 minus sum of boxes 19 and 20

Deductions and reliefs

22	CVS loss relief, and losses on unquoted shares under S573 ICTA 1988	22	£	<input type="text"/>
23	<i>Put an 'X' in box 23 if the entry in box 22 includes CVS loss relief, complete and attach form CT600G</i>	23		<input type="text"/>
24	Management expenses under S75 ICTA 1988	24	£	<input type="text"/>
25	Interest distributions under S468L ICTA 1988	25	£	<input type="text"/>
26	Schedule A losses for this or previous accounting period under S392A ICTA 1988	26	£	<input type="text"/>
27	Capital allowances for the purposes of management of the business	27	£	<input type="text"/>
28	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)	28	£	<input type="text"/>
29	Non-trading losses on intangible fixed assets	29	£	<input type="text"/>
30	Trading losses of this or a later accounting period under S393A ICTA 1988	30	£	<input type="text"/>
31	<i>Put an 'X' in box 31 if amounts carried back from later accounting periods are included in box 30</i>	31		<input type="text"/>
32	Non-trade capital allowances	32	£	<input type="text"/>
33	Total of deductions and reliefs			total of boxes 22, 24 to 30 and 32 33 £ <input type="text"/>
34	Profits before charges and group relief			box 21 minus box 33 34 £ <input type="text"/>
35	Charges paid	35	£	<input type="text"/>
36	Group relief	36	£	<input type="text"/>
37	Profits chargeable to corporation tax			box 34 minus boxes 35 and 36 37 £ <input type="text"/>

Tax calculation

38	Franked investment income	38	£	<input type="text"/>
39	Number of associated companies in this period or	39		<input type="text"/>
40	Associated companies in the first financial year	40		<input type="text"/>
41	Associated companies in the second financial year	41		<input type="text"/>
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		<input type="text"/>

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 <input type="text"/>	44 £ <input type="text"/>	45 <input type="text"/>	46 £ <input type="text"/> p
	47 £ <input type="text"/>	48 <input type="text"/>	49 £ <input type="text"/> p
	50 £ <input type="text"/>	51 <input type="text"/>	52 £ <input type="text"/> p
53 <input type="text"/>	54 £ <input type="text"/>	55 <input type="text"/>	56 £ <input type="text"/> p
	57 £ <input type="text"/>	58 <input type="text"/>	59 £ <input type="text"/> p
	60 £ <input type="text"/>	61 <input type="text"/>	62 £ <input type="text"/> p

total of boxes 46, 49, 52, 56, 59 and 62

63	Corporation tax	63	£	<input type="text"/>	p
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64	Marginal rate relief	64	£	<input type="text"/>	p
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65	Corporation tax net of marginal rate relief	65	£	<input type="text"/>	p
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66	Underlying rate of corporation tax	66	•	<input type="text"/>	%
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67	Profits matched with non-corporate distributions	67	£	<input type="text"/>
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68	Tax at non-corporate distributions rate	68	£	<input type="text"/>	p
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69	Tax at underlying rate on remaining profits	69	£	<input type="text"/>	p
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enter value of box 63 or 65, or the total of boxes 68 and 69 if greater

70	Corporation tax chargeable	70	£	<input type="text"/>	p
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Reliefs and deductions in terms of tax

71	CVS investment relief	71	£	<input type="text"/>	p
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72	Community investment relief	72	£	<input type="text"/>	p
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73	Double taxation relief	73	£	<input type="text"/>	p
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74	Put an 'X' in box 74 if box 73 includes an Underlying Rate relief claim	74		<input type="text"/>
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75	Put an 'X' in box 75 if box 73 includes any amount carried back from a later period	75		<input type="text"/>
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76	Advance corporation tax	76	£	<input type="text"/>	p
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total of boxes 71, 72, 73 and 76

77	Total reliefs and deductions in terms of tax	77	£	<input type="text"/>	p
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Calculation of tax outstanding or overpaid

78	Net corporation tax liability		box 70 minus box 77	
78	£			p
79	Tax payable under S419 ICTA 1988			p
80	Put an 'X' in box 80 if you completed box A11 in the Supplementary Pages CT600A	80		
81	Tax payable under S747 ICTA 1988			p
82	Tax payable under S501A ICTA 1988			p
83	Tax chargeable		total of boxes 78, 79, 81 and 82	
83	£			p
84	Income tax deducted from gross income included in profits			p
85	Income tax repayable to the company			p
86	Tax payable - this is your self-assessment of tax payable		box 83 minus box 84	
86	£			p

Tax reconciliation

87	Research and Development tax credit, including any vaccines tax credit			p
88	Land remediation or life assurance company tax credit			p
89	Research and Development tax credit payable, including any vaccines tax credit payable		box 87 minus box 86	
89	£			p
90	Land remediation or life assurance company tax credit payable		total of (boxes 87 + 88) minus (boxes 86 + 89)	
90	£			p
161	Ring fence corporation tax included	161	£	p
91	Tax already paid (and not already repaid)			p
92	Tax outstanding		total of box 86 minus sum of boxes 87, 88 and 91	
92	£			p
93	Tax overpaid		total sum of boxes 87, 88 and 91 minus box 86	
93	£			p
94	Tax refunds surrendered to the company under S102 FA 1989			p
94	£			p

Indicators

Put an 'X' in the relevant box(es) if, in the period, the company

95	should have made (whether it has or not) instalment payments under the Corporation Tax (Instalment Payments) Regulations 1998	95	
96	is within a group payment arrangement for this period	96	
97	has written down or sold intangible assets	97	
98	has made cross-border royalty payments	98	

Information about enhanced expenditure

Research and development (R&D) enhanced expenditure

99 Put an 'X' in box 99 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company

99

100 Put an 'X' in box 100 if the claim is made by a large company

100

101 R&D enhanced expenditure

101 £

102 R&D enhanced expenditure of a SME on work sub-contracted to it by a large company

102 £

103 Vaccines research expenditure

103 £

Land remediation enhanced expenditure

104 Enter amount equal to 150% of actual expenditure

104 £

Information about capital allowances and balancing charges

Charges and allowances included in calculation of trading profits or losses

	Capital Allowances	Balancing Charges
105-106 Machinery and plant - long-life assets	105 £ <input type="text"/>	106 £ <input type="text"/>
107-108 Machinery and plant - other (general pool)	107 £ <input type="text"/>	108 £ <input type="text"/>
109-110 Cars outside general pool	109 £ <input type="text"/>	110 £ <input type="text"/>
111-112 Industrial buildings and structures	111 £ <input type="text"/>	112 £ <input type="text"/>
162-163 Business premises renovation	162 £ <input type="text"/>	163 £ <input type="text"/>
113-114 Other charges and allowances	113 £ <input type="text"/>	114 £ <input type="text"/>

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

	Capital Allowances	Balancing Charges
164-165 Business premises renovation	164 £ <input type="text"/>	165 £ <input type="text"/>
115-116 Other non-trading charges and allowances	115 £ <input type="text"/>	116 £ <input type="text"/>
117 Put an 'X' in box 117 if box 115 entry includes flat conversion allowances	117 <input type="checkbox"/>	

Expenditure

118 Expenditure on machinery and plant on which first year allowance is claimed	118 £ <input type="text"/>
119 Put an 'X' in box 119 if claim includes enhanced capital allowances for designated energy-saving investments	119 <input type="checkbox"/>
120 Qualifying expenditure on machinery and plant on long-life assets	120 £ <input type="text"/>
121 Qualifying expenditure on machinery and plant on other assets	121 £ <input type="text"/>

Losses, deficits and excess amounts

	Arising	Maximum available for surrender as group relief
122-123 Trading losses Case I	calculated under S393 ICTA 1988 122 £ <input type="text"/>	calculated under S393A ICTA 1988 123 £ <input type="text"/>
124 Trading losses Case V	calculated under S393 ICTA 1988 124 £ <input type="text"/>	
125-126 Non-trade deficits on loan relationships and derivative contracts	calculated under S82 FA 1996 125 £ <input type="text"/>	calculated under S83 FA 1996 126 £ <input type="text"/>
127-128 Schedule A losses	calculated under S392A ICTA 1988 127 £ <input type="text"/>	calculated under S403 ICTA 1988 128 £ <input type="text"/>
129 Overseas property business losses Case V	calculated under S392B ICTA 1988 129 £ <input type="text"/>	
130 Losses Case VI	calculated under S396 ICTA 1988 130 £ <input type="text"/>	
131 Capital losses	calculated under S16 TCGA 1992 131 £ <input type="text"/>	
132-133 Non-trading losses on intangible fixed assets	calculated under S29 FA 2002 132 £ <input type="text"/>	calculated under S403 ICTA 1988 133 £ <input type="text"/>
134 Excess non-trade capital allowances		calculated under S403 ICTA 1988 134 £ <input type="text"/>
135 Excess charges		calculated under S403 ICTA 1988 135 £ <input type="text"/>
136-137 Excess management expenses	calculated under S75 ICTA 1988 136 £ <input type="text"/>	calculated under S403 ICTA 1988 137 £ <input type="text"/>
138 Excess interest distributions	calculated under S468L(7) ICTA 1988 138 £ <input type="text"/>	

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

Repayments for the period covered by this return

141 Repayment of corporation tax	<input type="text"/>	£	<input type="text"/>	p
142 Repayment of income tax	<input type="text"/>	£	<input type="text"/>	p
143 Payable Research and Development tax credit	<input type="text"/>	£	<input type="text"/>	p
144 Payable land remediation or life assurance company tax credit	<input type="text"/>	£	<input type="text"/>	p
Surrender under S102 FA 1989 (including surrenders under Regulation 9 Quarterly Instalments Regulations) <i>Repayments of advance corporation tax cannot be surrendered.</i>				
145 The following amount is to be surrendered under S102 FA 1989, and either	<input type="text"/>	£	<input type="text"/>	p
146 the joint Notice is attached	<input type="text"/>			
or				
147 will follow	<input type="text"/>			
(put an 'X' in either box 146 or box 147)				
148 Please stop repayment of the following amount until I send you the Notice	<input type="text"/>	£	<input type="text"/>	p

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

Branch sort code

149

150

Account number

Name of account

151

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