



Company Tax Return form CT600 (2007) Version 2

for accounting periods ending on or after 1 July 1999

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 (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

Company part of a group that is not small

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 | box 3 minus box 4 | | 5 | £ | <input type="text"/> |
| 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 | total of boxes 12, 13 and 14 | | 15 | £ | <input type="text"/> |

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 | box 16 minus box 17 | | 18 | £ | <input type="text"/> |

| | | | | | | |
|----|---|--|---|----------------------|---|----------------------|
| 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 | net sum of boxes 5, 6, 8, 9, 10, 11, 15, & 18 minus sum of boxes 19 and 20 | | 21 | £ | <input type="text"/> |

Deductions and reliefs

22 CVS loss relief, and losses on unquoted shares under S573 ICTA 1988

22 £

23 *Put an 'X' in box 23 if the entry in box 22 includes CVS loss relief, complete and attach form CT600G*

23

24 Management expenses under S75 ICTA 1988

24 £

25 Interest distributions under S468L ICTA 1988

25 £

26 Schedule A losses for this or previous accounting period under S392A ICTA 1988

26 £

27 Capital allowances for the purposes of management of the business

27 £

28 Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)

28 £

29 Non-trading losses on intangible fixed assets

29 £

30 Trading losses of this or a later accounting period under S393A ICTA 1988

30 £

31 *Put an 'X' in box 31 if amounts carried back from later accounting periods are included in box 30*

31

32 Non-trade capital allowances

32 £

33 Total of deductions and reliefs

total of boxes 22, 24 to 30 and 32

33 £

34 Profits before charges and group relief

box 21 minus box 33

34 £

35 Charges paid

35 £

36 Group relief

36 £

37 Profits chargeable to corporation tax

box 34 minus boxes 35 and 36

37 £

169 Ring fence profits included

169 £

Tax calculation

- 38 Franked investment income £
- 39 Number of associated companies in this period or
- 40 Associated companies in the first financial year
- 41 Associated companies in the second financial year
- 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

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 £ p

64 Marginal rate relief £ p

65 Corporation tax net of marginal rate relief £ p

66 Underlying rate of corporation tax • %

67 Profits matched with non-corporate distributions £

68 Tax at non-corporate distributions rate £ p

69 Tax at underlying rate on remaining profits £ p

See note for box 70 in CT600 Guide

70 Corporation tax chargeable £ p

Reliefs and deductions in terms of tax

71 CVS investment relief £ p

72 Community investment relief £ p

73 Double taxation relief £ p

74 Put an 'X' in box 74 if box 73 includes an Underlying Rate relief claim

75 Put an 'X' in box 75 if box 73 includes any amount carried back from a later period

76 Advance corporation tax £ p

total of boxes 71, 72, 73 and 76

77 Total reliefs and deductions in terms of tax £ p

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 | | | |
| 79 | | £ | | p |
| 80 | Put an 'X' in box 80 if you completed box A11 in the Supplementary Pages CT600A | | 80 | <input type="checkbox"/> |
| 81 | Tax payable under S747 ICTA 1988 | | | |
| 81 | | £ | | p |
| 82 | Tax payable under S501A ICTA 1988 | | | |
| 82 | | £ | | p |
| 83 | Tax chargeable | | total of boxes 78, 79, 81 and 82 | |
| 83 | | £ | | p |
| 84 | Income tax deducted from gross income included in profits | | | |
| 84 | | £ | | p |
| 85 | Income tax repayable to the company | | | |
| 85 | | £ | | 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, or film tax credit | | | |
| 87 | | £ | | p |
| 88 | Land remediation or life assurance company tax credit | | | |
| 88 | | £ | | p |
| 89 | Research and Development tax credit payable, including any vaccines tax credit, or film 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 |
| 166 | Tax under S501A ICTA 1988 included | 166 | £ | p |
| 91 | Tax already paid (and not already repaid) | | | |
| 91 | | £ | | 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 | | | |
| 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 | <input type="checkbox"/> |
| 96 | is within a group payment arrangement for this period | 96 | <input type="checkbox"/> |
| 97 | has written down or sold intangible assets | 97 | <input type="checkbox"/> |
| 98 | has made cross-border royalty payments | 98 | <input type="checkbox"/> |

Information about enhanced expenditure

Research and development (R&D) or films enhanced expenditure

| | | |
|--|------------------------------|------------------------|
| 167 Put an 'X' in box 167 if the claim is for films expenditure | 167 <input type="checkbox"/> | |
| 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 <input type="checkbox"/> | |
| 100 Put an 'X' in box 100 if the claim is made by a large company | 100 <input type="checkbox"/> | |
| 101 R&D or films enhanced expenditure | 101 | £ <input type="text"/> |
| 102 R&D enhanced expenditure of a SME on work sub-contracted to it by a large company | 102 | £ <input type="text"/> |
| 103 Vaccines research expenditure | 103 | £ <input type="text"/> |

Land remediation enhanced expenditure

| | | |
|--|-----|------------------------|
| 104 Enter amount equal to 150% of actual expenditure | 104 | £ <input type="text"/> |
|--|-----|------------------------|

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 | Excess | 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"/> 141 £ <input type="text"/> | <input type="text"/> p |
| 142 Repayment of income tax | <input type="text"/> 142 £ <input type="text"/> | <input type="text"/> p |
| 143 Payable Research and Development tax credit | <input type="text"/> 143 £ <input type="text"/> | <input type="text"/> p |
| 168 Payable film tax credit | <input type="text"/> 168 £ <input type="text"/> | <input type="text"/> p |
| 144 Payable land remediation or life assurance company tax credit | <input type="text"/> 144 £ <input type="text"/> | <input type="text"/> p |
| Surrender under S102 FA 1989 (including surrenders under Regulation 9 of the 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"/> 145 £ <input type="text"/> | <input type="text"/> p |
| 146 the joint Notice is attached | <input type="text"/> 146 <input type="text"/> | <i>(put an 'X' in either box 146 or box 147)</i> |
| 147 will follow | <input type="text"/> 147 <input type="text"/> | |
| 148 Please stop repayment of the following amount until I send you the Notice | <input type="text"/> 148 £ <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