



Additional Guidance for the CT Online Service

CT Return Version 2.0

Corporation Tax Online

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1. Introduction

This guide aims to cover areas that are not included elsewhere within the CT tech pack. It also includes calculation items which previously appeared in Appendix C.

2. What to do if a company became a 'larger SME' during an AP straddling 01/08/08 – Boxes 99 and 100

When a company becomes a 'larger SME' during an accounting period straddling 01/08/08 they cannot complete both boxes 99 and 100. In these cases, Box 99 should be completed and Box 100 should be left blank.

3. Submission of a return with no chargeable profits

If a return has no chargeable profits i.e. Box 37 is zero, then the submission does not need to include the optional elements covering Boxes 43 – 63. However, if these optional elements are included then the Main Rate of CT should be applied not the Small Companies Rate.

4. Filing iXBRL computations for a Long Period of Accounts

A Comp must only contain one pair of Return start/end dates, and these must match the start/end dates of the CT600. One consequence of this is that a Tax Comp is not a “standalone” document – it must contain start/end dates that match the CT600 it is attached to, which means that in Long POA cases a company cannot attach the same Comp to both Returns as one of them will fail the cross-document date check. Either, the whole Comp is attached to one Return (with matching dates) or a Comp for each AP is attached to each Return (again with matching dates).

5. Attaching more than 1 set of Accounts

Companies may need to include more than one accounts file as part of their Company Tax return, for example - a parent company sending consolidated accounts and its own individual accounts as separate files. However, only one accounts (and one computations) iXBRL file can be included as part of an online Company Tax Return. All other documents forming part of the Company Tax Return must be PDF files.

HMRC's Corporation Tax Online service validation rules do not permit users to attach PDF accounts designated as 'accounts' where an iXBRL accounts file is included as part of the online Company Tax Return submission.

Users attempting to do so will receive the following error message:

<Number>9964</Number> <Text>You cannot provide both Inline XBRL and PDF Statutory Accounts with the Return</Text>

The solution for users is to designate any PDF accounts as 'other' if iXBRL accounts are also being included as part of the return.

6. CT600F Tonnage Tax Profits

Profits are calculated by multiplying the daily profit for each ship by the number of days that each was operated during the accounting period. The daily profit is calculated for every 100 net tons, as in the following example:

For a ship of 30099 net tons:

Tons	x Rate	Total
Up to 1000	10 x 0.60	6.00
1001 - 10000	90 x 0.45	40.50
10001 - 25000	150 x 0.30	45.00
above 25000	50 x 0.15	7.50
	Daily profit:	99.00

7. CT600I Tax at Supplementary Charge Rate – I8

Calculation of Box I8

- If AP ends on or before 31/12/2005 Box I8 must equal Box I7 multiplied by 10%
- If AP starts on or after 01/01/2006 Box I8 must equal Box I7 multiplied by 20%
- If AP straddles 01/01/2006 then treat as two separate APs as follows:

$$\text{Part 1} = \frac{\text{No. of days from AP start date to 31/12/2005 inc}}{\text{Total no. of days in the AP}} * \text{Box I7}$$

If the pence figure is equal to or greater than 50p round up, otherwise round

$$\text{Part 2} = \text{Box I7} - \text{Part 1}$$

$$\text{Box I8} = (\text{Part 1} * 10\%) + (\text{Part 2} * 20\%)$$

Box I8 Example

- **AP 01/04/2005 to 31/03/2006**
- **Box I7 = 1000.00**

$$\text{Part 1} = (275 * 1000) / 365 = 753.4246 \text{ which rounded is } 753$$

$$\text{Part 2} = 1000 - 753 = 247$$

$$\text{Part 1 multiplied by 10\% is } 753 * 0.1 = 75.30$$

$$\text{Part 2 multiplied by 20\% is } 247 * 0.2 = 49.40$$

$$\text{Box I8 is } 75.30 + 49.40 = \mathbf{124.70}$$