

## **Company Tax Return**

CT600 (2018) Version 3

for accounting periods starting on or after 1 April 2015

#### Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return 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. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Con	pany information			
1	Company name			
2	Company registration number			
3	Tax reference			
4	Type of company			
Nor	thern Ireland			
	Put an 'X' in the appropriate box(es) below			
5	NI trading activity	6	SME	
7	NI employer	8	Special circumstances	
Abo	ut this return			
	This is the above company's return for the period			
30	from DD MM YYYY		to DD MM YYYY	
	Put an 'X' in the appropriate box(es) below			
40	A repayment is due for this return period			
45	Claim or relief affecting an earlier period			
50	Making more than one return for this company now			
55	This return contains estimated figures			
60	Company part of a group that is not small			
65	Notice of disclosable avoidance schemes			
	Transfer Pricing			
70	Compensating adjustment claimed			
75	Company qualifies for SME exemption			

# About this return - continued Accounts and computations 80 I attach accounts and computations for the period to which this return relates 85 I attach accounts and computations for a different period 90 If you are not attaching the accounts and computations, say why not Supplementary pages enclosed 95 Loans and arrangements to participators by close companies - form CT600A Controlled foreign companies and foreign permanent establishment exemptions - form CT600B Group and consortium - form CT600C **Insurance** - form CT600D Charities and Community Amateur Sports Clubs (CASCs) - form CT600E Tonnage Tax - form CT600F Northern Ireland - form CT600G 130 Cross-border Royalties - form CT600H 135 Supplementary charge in respect of ring fence trades - form CT6001 140 Disclosure of Tax Avoidance Schemes - form CT600J 141 Restitution Tax - form CT600K Tax calculation Turnover

145	Total turnover from trade	£			
150	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 145				

#### Income

155 Trading profits	£ 00
160 Trading losses brought forward set against trading profits	£ 00
Net trading profits – box 155 minus box 160	£
Bank, building society or other interest, and profits from non-trading loan relationships	£
Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	

#### Income - continued Annual payments not otherwise charged to Corporation Tax . 0 0 and from which Income Tax has not been deducted Non-exempt dividends or distributions from . 0 0 non-UK resident companies Income from which Income Tax has been deducted . 0 0 190 Income from a property business . 0 0 195 Non-trading gains on intangible fixed assets . 0 0 **Tonnage Tax profits** . 0 0 Income not falling under any other heading . 0 0 Chargeable gains Gross chargeable gains · 0 0 Allowable losses including losses brought forward Net chargeable gains - box 210 minus box 215 . 0 0 Profits before deductions and reliefs Losses brought forward against certain investment income . 0 0 Non-trade deficits on loan relationships (including interest) . 0 0 and derivative contracts (financial instruments) brought forward set against non-trading profits Profits before other deductions and reliefs - net sum of · 0 0 boxes 165 to 205 and 220 minus sum of boxes 225 and 230 Deductions and reliefs 240 Losses on unquoted shares · 0 0 Management expenses . 0 0 UK property business losses for this or previous . 0 0 accounting period Capital allowances for the purposes of management · 0 0 of the business

Non-trade deficits for this accounting period from loan

relationships and derivative contracts (financial instruments)

. 0 0

#### Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	£						· 0 0	
265	Non-trading losses on intangible fixed assets	£						00	
275	Total trading losses of this or a later accounting period	£						00	)
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275								
285	Trading losses carried forward and claimed against total profits	£						00	
290	Non-trade capital allowances	£						· 0 0	
295	Total of deductions and reliefs – total of boxes 240 to 275, 285 and 290	£						00	
300	Profits before qualifying donations and group relief – box 235 minus box 295	£						00	
305	Qualifying donations	£						00	)
310	Group relief	£						00	
312	Group relief for carried forward losses	£						00	
315	Profits chargeable to Corporation Tax – box 300 minus boxes 305, 310 and 312	£						00	
320	Ring fence profits included	£						00	)
325	Northern Ireland profits included	£						00	

### Tax calculation

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax		Tax	
330		335	£	340		345	£	Р
		350	£	355		360	£	Р
		365	£	370		375	£	Р
380		385	£	390		395	£	Р
		400	£	405		410	£	Р
		415	£	420		425	£	Р
Corporation Tax total of boxes 345, 360, 375, 395, 410 and 425  Marginal relief for ring fence trades  Corporation Tax chargeable box 430 minus box 435								

#### Reliefs and deductions in terms of tax

445	Community investment relief	£							
450	Double taxation relief	£						. [	
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim								
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period								
465	Advance Corporation Tax	£						]•[	
470	Total reliefs and deduction in terms of tax - total of boxes 445, 450 and 465	£							

Call	diation of tax outstanding of overpaid	
475	Net Corporation Tax liability - box 440 minus box 470	£
480	Tax payable on loans and arrangements to participators	£
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	
490	CFC tax payable	£
495	Bank levy payable	£
496	Bank surcharge payable	£
500	CFC tax, bank levy and bank surcharge payable total of boxes 490, 495 and 496	£ ·
505	Supplementary charge (ring fence trades) payable	£ ·
510	Tax chargeable - total of boxes 475, 480, 500 and 505	£ ·
515	Income Tax deducted from gross income included in profits	£ ·
520	Income Tax repayable to the company	£
525	Self-assessment of tax payable before restitution tax - box 510 minus box 515	£
527	Restitution tax	£ ·
528	<b>Self-assessment of tax payable</b> - total of boxes 525 and 527	£

## Tax reconciliation

Research and Development credit	- ux	Tecoricidation	
Creative tax credit  545 Total of Research and Development credit and creative tax credit – total box 530 to 540  550 Land remediation tax credit  550 Total land remediation and life assurance company tax credit  560 Total land remediation and life assurance company tax credit  560 Capital allowances first-year tax credit  570 Surplus Research and Development credits or creative tax credit payable – box 545 minus box 525  575 Land remediation or life assurance company tax credit payable – total of boxes 545 and 560 minus boxes 525 and 570  580 Capital allowances first-year tax credit payable – total of boxes 545 and 560 minus boxes 525 and 570  580 Capital allowances first-year tax credit payable – boxes 545, 560 and 565 minus boxes 525, 570 and 575  581 Ring fence Corporation Tax included  582 Ring fence Corporation Tax included  583 NI Corporation Tax included  584 NI Corporation Tax included  585 Ring fence supplementary charge included  586 Ring fence supplementary charge included  587 Tax overpaid including surplus or payable credits – total sum of boxes 545, 560, 565 and 595 minus 525  688 Group tax refunds surrendered to this company  589 Research and Development expenditure credits  580 Group tax refunds surrendered to this company	530	Research and Development credit	£
Total of Research and Development credit and creative tax credit - total box \$30 to \$40  100 Total land remediation and life assurance company tax credit - total box \$50 and \$55  100 Total land remediation and life assurance company tax credit - total box \$50 and \$55  100 Surplus Research and Development credits or creative tax credit payable - box \$45 minus box \$25  100 Land remediation or life assurance company tax credit payable - total of boxes \$45 and \$60 minus boxes \$25 and \$70  100 Land remediation or life assurance company tax credit payable - total of boxes \$45 and \$60 minus boxes \$25 and \$70  100 Land remediation or life assurance company tax credit payable - total of boxes \$45 and \$60 minus boxes \$25 and \$70  100 Land remediation or life assurance company tax credit payable - total of boxes \$45 and \$60 minus boxes \$25 and \$70  100 Land remediation or life assurance company tax credit payable - total of boxes \$45 and \$60 minus boxes \$25 and \$70  100 Land remediation or life assurance company tax credit payable - total of boxes \$45 and \$60 minus boxes \$25 and \$70  100 Land remediation or life assurance company tax credit payable - total or life assurance company tax credit payable - total or life assurance company tax credit payable - total or life assurance company tax credit payable - total or life assurance company tax credit payable - life assurance c	535	(not currently used)	£ · · · · ·
and creative tax credit – total box 530 to 540  Land remediation tax credit  Life assurance company tax credit  Soo Total land remediation and life assurance company tax credit - total box 550 and 555  Sapital allowances first-year tax credit  Soo Surplus Research and Development credits or creative tax credit payable – box 545 minus box 525  Land remediation or life assurance company tax credit payable - total of boxes 545 and 560 minus boxes 525 and 570  Soo Capital allowances first-year tax credit payable - total of boxes 545, 560 and 565 minus boxes 525 and 575  Soo Capital allowances first-year tax credit payable – boxes 545, 560 and 565 minus boxes 525, 570 and 575  Soo Ring fence Corporation Tax included  Soo Ring fence supplementary charge included  Tax already paid (and not already repaid)  Tax already paid (and not already repaid)  Tax overpaid including surplus or payable credits – total sum of boxes 545, 560, 565 and 595 minus 525  Tax overpaid including surplus or payable credits – total sum of boxes 545, 560, 565 and 595 minus 525  Research and Development expenditure credits	540	Creative tax credit	£ · · · · ·
Total land remediation and life assurance company tax credit  - total box 550 and 555  Capital allowances first-year tax credit  E  Surplus Research and Development credits or creative tax credit payable – box 545 minus box 525  Land remediation or life assurance company tax credit payable – total of boxes 545 and 560 minus boxes 525 and 570  Capital allowances first-year tax credit payable – box 545 minus boxes 525, 570 and 575  Ring fence Corporation Tax included  E  NI Corporation Tax included  Ring fence supplementary charge included  Tax already paid (and not already repaid)  Tax already paid (and not already repaid)  Tax overstanding – box 525 minus boxes 545, 560, 565 and 595  Tax overpaid including surplus or payable credits – total sum of boxes 545, 560, 565 and 595 minus 525  Toroup tax refunds surrendered to this company	545		£
Total land remediation and life assurance company tax credit total box 550 and 555  Capital allowances first-year tax credit  Surplus Research and Development credits or creative tax credit payable – box 545 minus box 525  Land remediation or life assurance company tax credit payable – total of boxes 545 and 560 minus boxes 525 and 570  Capital allowances first-year tax credit payable – boxes 545, 560 and 565 minus boxes 525, 570 and 575  Ring fence Corporation Tax included  NI Corporation Tax included  NI Corporation Tax included  Ring fence supplementary charge included  Tax already paid (and not already repaid)  Tax outstanding – box 525 minus boxes 545, 560, 565 and 595  Tax overpaid including surplus or payable credits total sum of boxes 545, 560, 565 and 595 minus 525  Tocopy tax refunds surrendered to this company	550	Land remediation tax credit	£ · · · ·
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creative tax credit payable - box 545 minus box 525  Land remediation or life assurance company tax credit payable - total of boxes 545 and 560 minus boxes 525 and 570  580 Capital allowances first-year tax credit payable - boxes 545, 560 and 565 minus boxes 525, 570 and 575  585 Ring fence Corporation Tax included  586 NI Corporation Tax included  587 Ring fence supplementary charge included  588 Fing fence supplementary charge included  589 Tax already paid (and not already repaid)  580 Tax outstanding - box 525 minus boxes 545, 560, 565 and 595  580 Tax overpaid including surplus or payable credits - total sum of boxes 545, 560, 565 and 595 minus 525  581 Group tax refunds surrendered to this company  582 Final Research and Development expenditure credits	565	Capital allowances first-year tax credit	£ · · · · ·
- total of boxes 545 and 560 minus boxes 525 and 570  580 Capital allowances first-year tax credit payable - boxes 545, 560 and 565 minus boxes 525, 570 and 575  585 Ring fence Corporation Tax included  586 NI Corporation Tax included  590 Ring fence supplementary charge included  590 Tax already paid (and not already repaid)  600 Tax outstanding - box 525 minus boxes 545, 560, 565 and 595  605 Tax overpaid including surplus or payable credits - total sum of boxes 545, 560, 565 and 595 minus 525  610 Group tax refunds surrendered to this company  615 Research and Development expenditure credits  616 Research and Development expenditure credits	570		£
boxes 545, 560 and 565 minus boxes 525, 570 and 575  885 Ring fence Corporation Tax included  \$ 1	575		£
Ring fence supplementary charge included  System Tax already paid (and not already repaid)  Tax outstanding – box 525 minus boxes 545, 560, 565 and 595  Tax overpaid including surplus or payable credits – total sum of boxes 545, 560, 565 and 595 minus 525  Group tax refunds surrendered to this company  Research and Development expenditure credits	580	· · · · · · · · · · · · · · · · · · ·	£
Ring fence supplementary charge included  Tax already paid (and not already repaid)  Tax outstanding – box 525 minus boxes 545, 560, 565 and 595  Tax overpaid including surplus or payable credits – total sum of boxes 545, 560, 565 and 595 minus 525  Group tax refunds surrendered to this company  Research and Development expenditure credits	585	Ring fence Corporation Tax included	£ · · · ·
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total sum of boxes 545, 560, 565 and 595 minus 525  610 Group tax refunds surrendered to this company  615 Research and Development expenditure credits	600		£
Research and Development expenditure credits	605		£ · · · · · · · · · · · · · · · · · · ·
	610	Group tax refunds surrendered to this company	£ · · · ·
	615		£

## Indicators and information Franked investment income/Exempt ABGH distributions . 0 0 625 Number of 51% group companies Put an 'X' in the relevant boxes, if in the period, the company: should have made (whether it has or not) instalment payments under the Corporation Tax (Instalment Payments) Regulations 1998 is within a group payments arrangement for the period 640 has written down or sold intangible assets 645 has made cross-border royalty payments Information about enhanced expenditure Research and Development (R&D) or creative enhanced expenditure Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company Put an 'X' in box 655 if the claim is made by a large company **R&D** enhanced expenditure 660 Creative enhanced expenditure 665 • 0 0 R&D and creative enhanced expenditure . 0 0 total box 660 and 665 675 R&D enhanced expenditure of a SME on work . 0 0 subcontracted to it by a large company 680 Vaccine research expenditure . 0 0

685 Enter the total enhanced expenditure

Land remediation enhanced expenditure

. 0 0

## Information about capital allowances and balancing charges

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges	
Annual investment allowance	690 £		
Machinery and plant - special rate pool	695 £	700 £	
Machinery and plan	t 705 £	710 £	
Business premises renovation	715 £	720 £	
Enterprise zones	721 £	722 <u>£</u>	
Zero emissions goods vehicles	723 £	724 <u>£</u>	
Other allowances and charges	725 £	730 £	

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 £	
Business premises renovation	740 £	745 £
Enterprise zones	746 £	747 £
Zero emissions goods vehicles	748 £	749 £
Other allowances and charges	750 £	755 £

#### Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	£ .00
765	Designated environmentally friendly machinery and plant	£ .00
770	Machinery and plant on long-life assets and integral features	£ .00
775	Other machinery and plant	£ . 0 0

### Losses, deficits and excess amounts

#### Amount arising

Amount ansing		
	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 £	785 £
Losses of trades carried on wholly outside the UK	790 £	
Non-trade deficits on loan relationships and derivative contract	795 £	800 £
UK property business losses	805 £	810 £
Overseas property business losses	815 £	
Losses from miscellaneous transactions	820 £	
Capital losses	825 <u>£</u>	
Non-trading losses on intangible fixed assets	830 <u>f</u>	835 £

#### **Excess amounts**

Amount	Maximum available for surrender as group relief
Non-trade capital allowances	840 £
Qualifying donations	845 £
Management expenses 850 £	855 £

Northern Ireland Information		
856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£ .00
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£ .00
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£ .00
Overpayments and repayments Small repayments		
860	Do not repay sums of  Read the overpayments and repayments section of the Comp how to make an entry in this box.	or less.  any Tax Return Guide for specific guidance on when and
Repayments for the period covered by this return		
865	Repayment of Corporation Tax	£
870	Repayment of Income Tax	£
875	Payable Research and Development tax credit	£
880	Payable Research and Development expenditure credit	£
885	Payable creative tax credit	£
890	Payable land remediation or life assurance company tax credit	£
895	Payable capital allowances first-year tax credit	£
Surrender of tax refund within group		
	Including surrenders under the Instalment Payments Regulat	ions.
900	The following amount is to be surrendered	£
	Put an 'X' in the appropriate box(es) below the joint Notice is attached or	905
	will follow	910
915	Please stop repayment of the following amount until we send you the Notice	£ ·

# Bank details (for person to whom a repayment is to be made) Name of bank or building society 925 Branch sort code **Account number** Name of account **Building society reference** 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) of (enter company name) authorise (enter name) of address (enter address) Nominee reference to receive payment on company's behalf 970 Name Declaration **Declaration** I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief. I understand that 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 me being prosecuted. 975 Name Date DD MM YYYY Status 985