Company Tax Return

CT600 (2021) 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	npany 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	or the period			
30	from DD MM YYYY		35	to DD MM YYYY	
	Put an 'X' in the appropriate box(es)	below			
40	A repayment is due for this return po	eriod			
45	Claim or relief affecting an earlier pe	eriod			
50	Making more than one return for thi	s company now			
55	This return contains estimated figure	es			
60	Company part of a group that is not	small			
65	Notice of disclosable avoidance sche	mes			
	Transfer Pricing				
70	Compensating adjustment claimed				
75	Company qualifies for SME exemption	n			

About this return - continued

,	boat 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	I attach accounts and computations for a different period					
90	If you are not attaching the accounts and computations, say why i	not					
	Supplementary pages enclosed						
95	Loans and arrangements to participators by close companies - form	n CT600A					
100	Controlled foreign companies and foreign permanent establishme	nt exemptions - form CT600B					
105	Group and consortium - form CT600C						
110	Insurance - form CT600D						
115	Charities and Community Amateur Sports Clubs (CASCs) - form CT6	00E					
120	Tonnage Tax - form CT600F						
125	Northern Ireland - form CT600G						
130	Cross-border Royalties - form CT600H						
135	Supplementary charge in respect of ring fence trades - form CT600I						
140	Disclosure of Tax Avoidance Schemes - form CT600J						
141	Restitution Tax - form CT600K						
142	Research and Development - form CT600L						
	x calculation						
Turr	nover						
145	Total turnover from trade	.00					
150	Banks, building societies, insurance companies and other financial put an 'X' in this box if you do not have a recognised turnover and ha						
Inco	ome	·					
155	Trading profits £	.00					
160	Trading losses brought forward set against trading profits	.00					
165	Net trading profits - box 155 minus box 160	•00					
170	Bank, building society or other interest, and profits from non-trading loan relationships	.00					
172	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

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	£ .00
180	Non-exempt dividends or distributions from non-UK resident companies	£ • 0 0
185	Income from which Income Tax has been deducted	£ .00
190	Income from a property business	£ .00
195	Non-trading gains on intangible fixed assets	£
200	Tonnage Tax profits	£ .00
205	Income not falling under any other heading	£ .00
Cha	rgeable gains	
210	Gross chargeable gains	£ • 0 0
215	Allowable losses including losses brought forward	£ 00
220	Net chargeable gains - box 210 minus box 215	£ 00
Pro	fits before deductions and reliefs	
225	Losses brought forward against certain investment income	£ .00
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	£ . 0 0
235	Profits before other deductions and reliefs – net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230	£ .00
Ded	uctions and reliefs	
240	Losses on unquoted shares	£ . 00
245	Management expenses	£ .00
250	UK property business losses for this or previous accounting period	£ • 0 0
255	Capital allowances for the purposes of management of the business	£ • 0 0
260	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)	£ .00

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)		
	and derivative contracts (initaliciat instruments)	£ .00	
265	Non-trading losses on intangible fixed assets	£ 00	
275	Total trading losses of this or a later accounting period	£ . 0 0	
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	£ . 0 0	
300	Profits before qualifying donations and group relief - box 235 minus box 295	£ . 0 0	
305	Qualifying donations	£ . 0 0	
310	Group relief	£ . 0 0	
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	£ . 0 0	
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
Margin	al relief for ring	fence t	rades 4	35 £ 40 £				

Reliefs and deductions in terms of tax

445 Community in	nvestment relief	£					
450 Double taxat	on relief	£				•	
Put an 'X' in b	oox 455 if box 450 includes an under aim	lying					
Put an 'X' in back from a l	oox 460 if box 450 includes an amou ater period	nt carried					
465 Advance Corp	oration Tax	£				•	
	and deduction in terms of tax es 445, 450 and 465	£					

Coronavirus Job Retention Scheme (CJRS) and Job Support Scheme (JSS)

471 CJRS and JSS received	£
472 CJRS and JSS entitlement	£
473 CJRS and JSS overpayment already assessed or voluntary disclosed	£
Job retention bonus (JRB) overpayment	£

Calculation of tax outstanding or 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, CJRS, JSS and JRB overpayments - box 510 minus box 515	£

Calculation of tax outstanding or overpaid - continued

526	CJRS, JSS and JRB overpayment now due - total of boxes 471 and 474 minus boxes 472 and 473	£						•	
527	Restitution tax	£						•	
528	Self-assessment of tax payable - total of boxes 525, 526 and 527	£						•	
_	91. 71								

Tax	reconciliation								
530	Research and Development credit	£]•[
535	(not currently used)	£]•[
540	Creative tax credit	£]•[
545	Total of Research and Development credit and creative tax credit - total box 530 to 540	£						•	
550	Land remediation tax credit	£]•[
555	Life assurance company tax credit	£]•[
560	Total land remediation and life assurance company tax credit – total box 550 and 555	£						•	
565	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 - 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	£]•[
595	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	£						•	

Tax rec	conciliation - continued	VOISION O VA.O
610 Grou	up tax refunds surrendered to this company	£
	earch and Development expenditure credits rendered to this company	£
Indicat	ors and information	
620 Fran	nked investment income/Exempt ABGH distributions	£ • 0 0
625 Nun	nber of 51% group companies	
Put	an 'X' in the relevant boxes, if in the period, the company	:
	uld have made (whether it has or not) instalment paymenter the Corporation Tax (Instalment Payments) Regulation:	• •
	uld have made (whether it has or not) instalment paymenter the Corporation Tax (Instalment Payments) Regulation:	• •
635 is w	ithin a group payments arrangement for the period	
640 has	written down or sold intangible assets	
645 has	made cross-border royalty payments	
	Out to Help Out Scheme: reimbursed discounts uded as taxable income	£ • 0 0
	nation about enhanced expenditure ch and Development (R&D) or creative e	
	an 'X' in box 650 if the claim is made by a small or mediu erprise (SME), including a SME subcontractor to a large co	
655 Put	an 'X' in box 655 if the claim is made by a large company	
660 R&D	O enhanced expenditure	£ .00
665 Crea	ative enhanced expenditure	£ .00
	O and creative enhanced expenditure ol box 660 and box 665	£ .00
	O enhanced expenditure of a SME on work contracted to it by a large company	£ .00
680 Vac	cine research expenditure	£ .00
Land re	emediation enhanced expenditure	

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Enter the total 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 plar - special rate pool		700 £
Machinery and plant – main pool	nt 705 £	710 £
Structures and buildings	711 £	
Business premises renovation	715 £	720 £
Other allowances and charges	725 £	730 £
	Capital allowances	Disposal value
Electric charge-points	713 <u>£</u>	714 £
Enterprise zones	721 <u>£</u>	722 <u>f</u>
Zero emissions goods vehicles	723 <u>f</u>	724 £
Zero emissions cars	726 £	727 £

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

	Capital allowances	Balancing charges
Annual investment allowance	735 £	
Structures and buildings	736 £	
Business premises renovation	740 £	745 £
Other allowances and charges	750 <u>f</u>	755 £
	Capital allowances	Disposal value
Electric charge-points	Capital allowances	Disposal value
charge-points	737 £	738 £

Qualifying expenditure

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

Losses, deficits and excess amounts

Amount arising

,	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 contrac	795 £ ts	800 <u>£</u>
UK property business losses	805 £	810 £
Overseas property business losses	815 £	
Losses from miscellaneous transactions	820 £	
Capital losses	825 £	
Non-trading losses on intangible fixed assets		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	£ . 0 0
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	• 0 0 or less.	
Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.			

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	£
Payable creative tax credit	£
Payable land remediation or life assurance company tax credit	£
Payable capital allowances first-year tax credit	£ · · · · · · · · · · · · · · · · · · ·

Surrender of tax refund within group

	Including surrenders under the Instalment Payments Regulations.	
900	The following amount is to be surrendered	£
	Put an 'X' in the appropriate box(es) below	
	the joint Notice is attached	905
	or	
	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)

920	Name of bank or building society				
925	Branch sort code				
930	Account number				
935	Name of account				
940	Building society reference				
Pay	Payments to a person other than the company				
945	Complete the authority below if you want the repayment to be r I, as (enter status - company secretary, treasurer, liquidator or authority)				
950	of (enter company name)				
955	authorise (enter name)				
960	of address (enter address)				
965	Nominee reference				
	to receive payment on company's behalf				
970	Name				
Dec	claration	,			
	Declaration I declare that the information I have given on this Company Tax Ret to the best of my knowledge and belief. I understand that giving false information in the return, or concealing				
975	lead to both the company and me being prosecuted. Name	rg any paraon and company a promo or can payable, can			
000	Date DD MM VVVV				
980	Date DD MM YYYY				
985	Status				