

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) be	elow			
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		35	to DD MM YYYY	
	Put an 'X' in the appropriate box(es) be	elow			
40	A repayment is due for this return per	iod			
45	Claim or relief affecting an earlier peri	od			
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 sr	mall			
65	Notice of disclosable avoidance schem	es			
	Transfer Pricing				
70	Compensating adjustment claimed				
75	Company qualifies for SME exemption				

About this return - continued

About this return Continued						
	Accounts and computations					
80	I attach accounts and computations for the period to which the	his return relates				
85	I attach accounts and computations for a different period					
90	o 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				
100	Controlled foreign companies and foreign permanent establis	shment exemptions - form CT600B				
105	Group and consortium - form CT600C					
110	Insurance - form CT600D					
115	Charities and Community Amateur Sports Clubs (CASCs) - form	n CT600E				
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					
Tax	calculation					
Turr	nover					
145	Total turnover from trade		00			
150						
	put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145					
Inco	ncome					
155	Trading profits	£	0 0			
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	£	0 0			

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 . 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 Non-trading gains on intangible fixed assets 195 . 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

Capital allowances for the purposes of management

Non-trade deficits for this accounting period from loan

relationships and derivative contracts (financial instruments)

accounting period

of the business

. 0 0

· 0 0

. 0 0

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships									
	and derivative contracts (financial instruments)	f							. 0	0
265	Non-trading losses on intangible fixed assets	£							• 0	0
275	Total trading losses of this or a later accounting period	f							• 0	
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275									
	accounting periods are included in box 275									
285	Trading losses carried forward and claimed against total profits	£							• 0	0
290	Non-trade capital allowances	_								
		L							• 0	U
295	Total of deductions and reliefs	£							• 0	0
	- total of boxes 240 to 275, 285 and 290									
300	Profits before qualifying donations and group relief	£							• 0	0
	- box 235 minus box 295									
305	Qualifying donations	f							. 0	0
310	Group relief	£							• 0	0
312	Group relief for carried forward losses	£							. 0	0
245	Duefite about able to Company tion Tour									
315	Profits chargeable to Corporation Tax - box 300 minus boxes 305, 310 and 312	£							• 0	0
	55 555 35 50.cc 505, 510 dila 512									
320	Ring fence profits included	£							. 0	0
225	Northern Iroland profits included									
325	Northern Ireland profits included	£							• 0	0

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 an 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	£ · · · ·		
Cord	onavirus support schemes and overpayme	nents (see CT600 guide for definitions)		
471	CJRS and JSS received	£		
472	CJRS and JSS entitlement	£		
473	CJRS and JSS overpayment already assessed or voluntary disclosed	i É		
474	JRB and EOTHO overpayments	£		
Calc	ulation 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 and coronavirus support scheme overpayments - box 510 minus box 515	£		

Calculation of tax outstanding or overpaid - continued

Coronavirus support schemes overpayment now due - total of boxes 471 and 474 minus boxes 472 and 473	£
527 Restitution tax	£
Self-assessment of tax payable - total of boxes 525, 526 and 527	£

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	£

610	Group tax refunds surrendered to this company	£			
615	Research and Development expenditure credits surrendered to this company	£ · · · ·			
Indi	ndicators and information				
620	Franked investment income/Exempt ABGH distributions	£ .00			
625	Number of 51% group companies				
	Put an 'X' in the relevant boxes, if in the period, the company	y:			
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations				
631	should have made (whether it has or not) instalment payment under the Corporation Tax (Instalment Payments) Regulation				
635	is within a group payments arrangement for the period				
640	has written down or sold intangible assets				
645	has made cross-border royalty payments				
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	£ .00			
_	nformation about enhanced expenditure Research and Development (R&D) or creative enhanced expenditure				
	taran da antara da a				
	taran da antara da a	enhanced expenditure			
Res	earch and Development (R&D) or creative (Put an 'X' in box 650 if the claim is made by a small or media	enhanced expenditure um-sized ompany			
Reso	Put an 'X' in box 650 if the claim is made by a small or media enterprise (SME), including a SME subcontractor to a large co	enhanced expenditure um-sized ompany			
650 655	Put an 'X' in box 650 if the claim is made by a small or media enterprise (SME), including a SME subcontractor to a large company	enhanced expenditure um-sized ompany			
650 655 660	Put an 'X' in box 650 if the claim is made by a small or media enterprise (SME), including a SME subcontractor to a large contractor to a large company. R&D enhanced expenditure	enhanced expenditure um-sized pompany y			
650 655 660	Put an 'X' in box 650 if the claim is made by a small or media enterprise (SME), including a SME subcontractor to a large contractor to a large company. R&D enhanced expenditure Creative enhanced expenditure R&D and creative enhanced expenditure	enhanced expenditure um-sized pompany y £ •••••• ••••• •••••• ••••••••••			
650 655 660 665	Put an 'X' in box 650 if the claim is made by a small or media enterprise (SME), including a SME subcontractor to a large contractor and the claim is made by a large company. R&D enhanced expenditure Creative enhanced expenditure R&D and creative enhanced expenditure total box 660 and box 665 R&D enhanced expenditure of a SME on work	enhanced expenditure um-sized pumpany f f • 0 0 f • 0 0			
650 655 660 665 670	Put an 'X' in box 650 if the claim is made by a small or media 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. Creative enhanced expenditure. R&D and creative enhanced expenditure total box 660 and box 665. R&D enhanced expenditure of a SME on work subcontracted to it by a large company.	enhanced expenditure um-sized ompany			

Tax reconciliation - continued

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 £	755 £
	Capital allowances	Disposal value
Electric charge-points	Capital allowances	Disposal value
charge-points	737 £	738 £

Qualifying expenditure					
760 Machinery and pyear allowance i	olant on which first is claimed	£ . 0 0			
765 Designated envi	ronmentally friendly blant	£			
Machinery and passets and integ	olant on long-life ral features	£			
771 Structures and b	puildings	£			
775 Other machinery	y and plant	£			
Losses, deficit Amount arising	s and excess amounts				
	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 <u>f</u>	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		835 £			
Excess amounts	S				
	Amount	Maximum available for surrender as group relief			
Non-trade capital allowances		840 <u>f</u>			
Qualifying donations		845 £			
Management expenses	S 850 £	855 £			

Northern Ireland information							
856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£					
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£					
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£					
	Overpayments and repayments Small repayments						
860	Do not repay sums of	• 0 0 or less.					
	Read the overpayments and repayments section of the Comp. how to make an entry in this box.	any Tax Return Guide for specific guidance on when and					
Rep	ayments for the period covered by this ret	urn					
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	£					
Surr	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)		
920	Name of bank or building society	
925	Branch sort code	
930	Account number	
935	Name of account	
940	Building society reference	
Payments to a person other than the company		
945	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)	
		,
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	
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	
980	Date DD MM YYYY	
985	Status	