

Tax return for a non-resident company liable to Income Tax

Tax year 6 April 2012 to 5 April 2013

HM Revenue & Customs office address and date of issue	٦	Tax reference	\neg
HMRC Personal Tax International			
NR Corporate Companies SO708			
PO Box 203			
Bootle			
L69 9AP			
UNITED KINGDOM			
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Phone (+44) 151 472 6208/6209

Please read this page first

This notice requires the company, by law, to send us a tax return, and any documents we request, for the year from 6 April 2012 to 5 April 2013. The tax return, and any documents we request, must reach us by:

- 31 October 2013 if you want us to calculate the tax, or
- 31 January 2014 at the latest.

If we do not receive the tax return by 31 January 2014, an automatic penalty of £100 will be charged. Make sure payment of any tax that the company owes reaches us by 31 January 2014, or the company will have to pay interest and possibly a late payment penalty. We may check any tax return. There are penalties for supplying false information.

Company and correspondence details

1.1	Has either the correspondence or registered office address been changed? Put 'X' in the appropriate box Yes No If 'Yes', please enter the correct address in box 1.1 stating which address requires changing. If both addresses are incorrect enter the correspondence address in box 1.1, and the registered office in the 'Additional information' box, box 10.1, on page 10. Change of address details Postcode Please give a daytime phone number; this will help us if we need to contact you about the tax return.	1.4	Your adviser's phone number Please give your adviser's name, address and reference in the 'Additional information' box 10.1, on page 10 Company's registered office address Postcode Please enter the names and addresses of the directors in the boxes overleaf. If there are more than two directors, please give details of the others in the 'Additional information' box, box 10.1 on page 10.
1.2	Your phone number		

Company and correspondence details - continued 1.5 First director 1.6 Second director Postcode Postcode **UK** property income Was the company in receipt of rental income? Put 'X' in Was the company a member of a partnership? Put 'X' in the the appropriate box appropriate box Yes If 'Yes', fill in the return. If 'No', do not fill in the return. If 'Yes', please give the name(s) and address(es) of the partnership(s) and its (their) Unique Taxpayer Reference(s) in Instead, put a note in box 10.1. Read the guide. box 10.1. If letting activities started between 6 April 2012 and 5 April 2013, please fill in the first box below. Does the company own any units in a unit trust? Put 'X' in the If letting activities finished between 6 April 2012 and appropriate box 5 April 2013, please fill in the second box below. Yes No Date letting began DD MM YYYY If 'Yes', please give the name and address of the unit trust in box 10.1. Is the company's income from furnished holiday lettings? Date letting finished DD MM YYYY Put 'X' in the appropriate box Yes No If 'Yes', please fill in boxes 2.1 to 2.23. Furnished holiday lettings 2.1 Income from furnished lettings 2.6 Legal and professional costs $\cdot \mid 0 \mid 0$. 0 0 2.7 Cost of services provided, including wages Expenses (furnished holiday lettings only) 2.2 Rents, rates, insurance, ground rents, etc. 2.8 Other expenses . 0 0 2.3 Repairs, maintenance and renewals 2.9 Total of boxes 2.2 to 2.8 . 0 0 2.4 Interest and alternative finance payments £ Net profit Box 2.1 minus box 2.9. If a loss put a minus sign (-) in the box next to the £ sign 2.5 Other finance charges . 0 0 $\cdot \mid 0 \mid 0$

	Tax adjustments Fill in boxes 2.18 to 2.24 first		Furnished holiday lettings – capital allowances summary and period of
2.11	Balancing charges From box 2.23		grace election
	£ 00		
2.12	Capital allowances From box 2.22		Capital allowances at 18% on equipment, including cars with lower CO ₂ emissions
		2.18	Capital allowances
	£	2.10	
			£ 0 0
2.12A	If box 2.12 includes enhanced capital allowances for		
		2.19	Balancing charges
	machinery, put 'X' in the box		f .00
			Capital allowances at 8% on equipment, including cars
2.13	Adjusted profit for the year Box 2.10 + box 2.11		with higher CO_2 emissions
2.13	minus box 2.12. If a loss, enter '0' in box 2.13 and		
	put the loss in box 2.16	2.20	Capital allowances
	f		f .00
2.14		2.21	Balancing charges
	year's profits		£ 0 0
	£		
		2.22	Total capital allowances from furnished holiday lettings
2.15	Taxable profits for the year Box 2.13 minus		Box 2.18 + box 2.20
	box 2.14		
	f .00		£ 0 0
		2.23	Total balancing charges from furnished holiday lettings
2.16	Loss for the year (if '0' in box 2.13) Box 2.10 + box 2.11 minus box 2.12		Box 2.19 + box 2.21
	IIIIIUS DOX 2.12		£ 0 0
		2.24	If you want to make a period of grace election,
2.17	Total loss to carry forward		put 'X' in the box
	£ . 0 0		
011			
Oth	er property income		
	leases		
	Income		
2.25	Rents and other property income	2.27	Chargeable premiums
	£ 0 0		£ . 0 0
2.26	Tax taken off box 2.25	2.28	Reverse premiums
	£ .00		£ .00
		2.29	Total Box 2.25 + box 2.27 + box 2.28
		3	
			£ 0 0

	Expenses Do not include figures already entered in	2.41	Landlord's Energy Saving Allowance
	boxes 2.2 to 2.8		£ .00
2.30	Rents, rates, insurance, ground rents, etc.		
	£ .00	2.42	10% wear and tear
			£ 00
2.31	Repairs, maintenance and renewals		Box 2.43 is not in use
	£ 000		BOX 2.43 IS NOT III use
		2.44	Total Box 2.40 + box 2.41 + box 2.42
2.32	Interest and alternative finance payments		£ 0 0
	£ 00		
2.33	Other finance charges	2.45	Adjusted profit (if a loss enter '0' in box 2.45 and put the loss in box 2.46) Box 2.38 + box 2.39 minus box 2.44
	£ .00		
2.34	Legal and professional costs	2.46	Adjusted loss (if '0' entered in box 2.45) Box 2.38 +
	£ 00		box 2.39 minus box 2.44
			£ 0 0
2.35	Cost of services provided, including wages	2.47	Loss brought forward from previous year
	£ 00	2.71	£
2.26	Other evenues		
2.36	Other expenses	2.48	Profit for the year Box 2.45 minus box 2.47
	± .00		£ .00
2.37	Total of boxes 2.30 to 2.36		
	f	2.49	Loss offset against total income Read the guide
			£ 0 0 · 0 0
2.38	Net profit Box 2.29 minus box 2.37. If a loss put a minus		
	sign (–) in the box next to the £ sign	2.50	Loss carried forward to the following year
	£ • 0 0		£ 00
	Tax adjustments Fill in house 2.51 to 2.64 first		Other property income conital
	Tax adjustments Fill in boxes 2.51 to 2.64 first		Other property income - capital allowances summary
2.39	Balancing charges From box 2.64		
	£ 00	2.51	Annual Investment Allowance Include any balancing charges in box 2.54 or box 2.56 as appropriate
2.40	Capital allowances From box 2.63		£ .00
2.40			
	£ 000		Box 2.52 is not in use
2.40A	If box 2.40 includes enhanced capital allowances for		Capital allowances at 18% on equipment, including cars
	designated environmentally beneficial plant and		with lower CO ₂ emissions
	machinery, put 'X' in the box	2.53	Capital allowances
			£ .00
2.40B	If a Section 198 CAA 2001 election is effected, put 'X' in		
	the box		

2.54	Balancing charges	2.60	Balancing charges
	£ 00		£ • 0 0
	Capital allowances at 8% on equipment, including cars with higher CO ₂ emissions		100% enhanced and other capital allowances claimed (separate calculations must be made). Claims to and balancing charges arising on Business Premises
2.55	Capital allowances £ 0 0		Renovation Allowance must also be included in box 7.4 and box 7.5 respectively.
		2.61	Capital allowances
2.56	Balancing charges £ 0 0		£ 00
		2.62	Balancing charges
	Agricultural and Industrial Buildings Allowance A separate calculation must be made for each block of expenditure		£ .00
		2.63	Total capital allowances Box 2.51 + box 2.53 + box 2.55 +
2.57	Capital allowances		box 2.57 + box 2.59 + box 2.61
	£ 00		£ 00
2.58	Balancing charges	2.64	Total balancing charges Box 2.54 + box 2.56 + box 2.58 +
	£ 00		box 2.60 + box 2.62
	Flat Conversion Allowance		
2.59	Capital allowances		
	£ 00		
	ome from trading in the UK - other tlablishment	han	through a UK permanent
Bus	iness details		
ردد			

3.1 Description of business	3.6 Date ended if before 6 April 2013
3.2 Accounting period start date DD MM YYYY	3.7 If the accounts do not cover the period from the last accounting date, put 'X' in the box - explain why in the 'Additional information' box, box 10.1, on page 10
3.3 Accounting period end date DD MM YYYY	3.8 If the accounting date has changed, put 'X' in the box But only if this is a permanent change and you want it to count for tax
3.4 If the business name or address has changed since the last tax return, put 'X' in the box	
3.5 Date started if after 5 April 2012	3.9 If this is the second or further change, put 'X' in the box – explain why you have not used the same date as last year in the 'Additional information' box, box 10.1, on page 10

Adjustments to arrive at taxable profit or loss

3.10	Basis period start date DD MM YYYY	3.18	Loss - relief to be calculated by reference to earlier years £ • 0 0
3.11	Basis period end date DD MM YYYY		
		3.19	Loss to carry forward (that is, an allowable loss not claimed in any other way)
			£ .00
3.12	Overlap profit brought forward		
	£ 00	3.20	Losses brought forward from last year
			f .00
3.13	Deduct overlap relief used this year		
	£ 00	3.21	Losses brought forward from last year used this year
			£ 00
3.14	Overlap profit carried forward		
	£ 0 0 · 0 0	3.22	Taxable profit after losses brought forward Box 3.15 minus box 3.21
3.15	Net profit for 2012-13 (if loss, enter '0')		
			£ 0 0
	£		
		3.23	Any other business income received in 2012-13
3.16	Allowable loss for 2012-13	3.23	Any other business income received in 2012 15
3.10	7.11.0Wable 1033 101 2012 13		[£]
	£ 0 0		
		3.24	Total taxable profits from this business Box 3.22 +
3.17	Loss offset against other income for 2012-13 Include in	3.2	box 3.23
5.17	box 5.2 if you are calculating the company's tax		50.7 5.25
	DOX 5.2 if you are calculating the company's tax		£
	£ 00		

Other UK income

Other UK income (for example, royalties, income from trusts)

4.1 Net income	4.3 Gross income <i>Box 4.1 + box 4.2</i>
£ .00	£ 00
4.2 Income Tax	4.4 Source of other UK income
£ .00	

Tax calculation (optional)

5.1 5.2 5.4	Do you want to calculate the company's tax? Put 'X' in the appropriate box Yes No If 'Yes', follow the guidance given in the guide, then fill in boxes 5.1 to 5.11 as appropriate. Income chargeable to Income Tax Box 2.15 + 2.48 + 3.24 + 4.3 £ Relief for loss offset against 2012-13 total income Box 2.49 + 3.17 £ Total income chargeable to Income Tax Box 5.1 minus box 5.2 £ Income Tax due Box 5.3 x 20% minus box 5.4 £	5.6 5.7 5.8 5.9	Tax taken off at source under the Non-resident Landlords Scheme From box 2.26 £ Total Income Tax due Box 5.5 minus box 5.6. If a loss put a minus sign (-) in the box next to the £ sign Payments on account for 2013–14 If box 5.7 is less than £1,000, the company does not need to make payments on account. If box 5.7 is equal to or more than £1,000, complete box 5.8 Box 5.7 x 50% £ If you are making a claim to reduce payments on account, put 'X' in the box and say why in the 'Additional information' box, box 10.1, on page 10 Payments already made for 2012–13 £ Payments due on or before 31 January 2014 Box 5.7 + box 5.8 minus box 5.10 £
Ove	erpayments and repayment claims		
	Do you want to claim a repayment of tax? Put 'X' in the appropriate box		We prefer to make repayment direct into a UK bank or building society account. But tick box 6.3 or box 6.4 if you would like a payable order to be sent to the company or
	Yes No If 'Yes', fill in boxes 6.1 to 6.13 as appropriate.	6.3	to a nominee. If you would like a payable order to be sent to the
6.1	Should the repayment be sent to the company's UK bank or building society account? Put 'X' in the appropriate box Yes No	6.4	company, put 'X' in the box If you would like a payable order to be sent to a
6.2	If 'Yes', fill in boxes 6.5 to 6.9 as appropriate. Should the repayment be sent to a nominee's bank account in the UK? Put 'X' in the appropriate box		nominee, put 'X' in the box Fill in boxes 6.10A to 6.13
	Yes No No If ' Yes ', fill in boxes 6.5 to 6.13 as appropriate.	6.5	Name of UK bank or building society

6.6	Sort code		I authorise
		6.11	Name of nominee/adviser
6.7	Account number		
		6.12	Nominee's/adviser's address
6.8	Name of account holder		
6.9	Building society reference		Postcode
			to receive the amount due on the company's behalf.
6.10A	If the nominee is the company's adviser, put 'X' in the box	6.13	To authorise your nominee to receive any repayment, you must sign in the box. A photocopy of your signature will not do
6.10	Adviser's reference for the company (if the nominee is its adviser)		
	its auviser)		
O+ -	er Information		
Otti	er information		
7.1	If this tax return contains figures that are provisional, put 'X' in the box. This may be the case because you do not yet have final figures The guide explains the circumstances in which provisional figures may be used and asks for some additional information to be provided in box 10.1 on page 10. Disclosure of tax avoidance schemes If the company is party to one or more disclosable tax avoidance schemes you must fill in boxes 7.2 and 7.3. Give details of each scheme (up to three) on a separate line. If the company is party to more than three schemes, details of the additional schemes must be reported on form AAG4 Disclosure of avoidance scheme (Notification of scheme reference number by scheme user). Scheme reference number	7.4	Tax year in which expected advantage arises - year ended 5 April Business Premises Renovation Allowance (BPRA) Read the guide before you fill in these boxes. Extract from boxes 2.61 and 2.62 the amounts that relate to any BPRA claims or charges. Enter claims to BPRA in box 7.4 and charges in box 7.5 Capital allowance £ • 0 0 Balancing charge
			± 0 0

8.1	Did the company acquire any properties in the year? If 'No' put 'X' in the box If 'Yes', put 'X' in the box and provide details in box 10.1 on page 10 Did the company sell any properties in the year?	8.4	If 'Yes', put 'X' in the box and provide details in box 10.1 on page 10 Does the company now hold any properties? If 'No', put 'X' in the box and confirm in box 10.1 overleaf whether you expect to hold any properties in the UK in the future
8.3	If 'No', put 'X' in the box and confirm in box 10.1 overleaf whether you expect to hold any properties in the UK in the future	8.6	If 'Yes' put 'X' in the box
Befor	claration re sending back the completed tax return, sign the statement of its income it could be liable to financial penalties and I declare to the best of my knowledge and belief, the information in this tax return is correct and complete		could be prosecuted.
	and includes all the income on which the company may be charged tax		Please enter the capacity in which you are signing (for example, as a director or company secretary, etc.). A photocopy of a signature will not do
	and includes all the income on which the company may		example, as a director or company secretary, etc.).

Additional information 10.1 Please give any other information in this space