

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

Tax year 6 April 2010 to 5 April 2011

HM Revenue & Customs office address and date of issue	Tax reference	\neg
CAR Personal Tax International		
St John's House		
Merton Road		
Liverpool		
L75 1BB		
United Kingdom		
	L	
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 2010 to 5 April 2011. The tax return, and any documents we request, must reach us by:

- 31 October 2011 if you want us to calculate the tax, or
- 31 January 2012 at the latest.

If the tax return is not received by 31 January 2012, an automatic penalty of £100 will be charged. Make sure payment of any tax the company owes reaches us by 31 January 2012, or the company will have to pay interest and possibly a late payment penalty. Any tax return may be checked. There are penalties for supplying false information.

Company and correspondence details

	Has either the correspondence or Registered Office address been changed? <i>Put 'X' in the appropriate box</i> Yes No	1	Your adviser's phone number. Please give your adviser's name, address and reference in the 'Additional information' box 10.1, on page 10
	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.	1.4	Company's Registered Office address
1.1	Change of address details	-	
		t /	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.
	Please give a daytime phone number; this will help us if we need to contact you about the tax return.		
1.2	Your phone number		

Company and correspondence details, continued 1.5 First director 1.6 Second director **UK** property income Was the company in receipt of rental income? Put 'X' in the Was the company a member of a partnership? Put 'X' in the appropriate box appropriate box No Yes If 'Yes', please give the name(s) and address(es) of the If 'Yes', fill in the return. If 'No', do not fill in the return. partnership(s) and their Unique Taxpayer Reference(s) in box 10.1 Instead, put a note in box 10.1. See page 12 of the guide. Does the company own any units in a unit trust? Put 'X' in the If letting activities started between 6 April 2010 and 5 April 2011, please complete the first box. appropriate box If letting activities finished between 6 April 2010 and Yes No 5 April 2011, please complete the second box. If 'Yes', please give the name and address of the unit trust in box 10.1 Date letting began Is the company's income from furnished holiday lettings? Put 'X' in the appropriate box Date letting finished No Yes 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 . 0 0 . 0 0 Expenses (furnished holiday lettings only) 2.7 Cost of services provided, including wages 2.2 Rents, rates, insurance, ground rents, etc. 2.8 Other expenses 2.3 Repairs, maintenance and renewals • 0 2.9 Total of boxes 2.2 to 2.8 Interest and alternative finance payments 2.10 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 .00

	Tax adjustments - fill in boxes 2.18 to 2.23 first		Furnished holiday lettings – capital allowances summary
2.11	Balancing charges From box 2.23		•
	£ .00		Capital allowances at 20% on equipment, including cars with lower CO ₂ emissions
	6 '4 L II		6 2 1 1
2.12	Capital allowances From box 2.22	2.18	Capital allowances
	£ 00		£ 00
2.12A	If box 2.12 includes enhanced capital allowances for	2.19	Balancing charges
,	designated environmentally beneficial plant and		
	machinery, put 'X' in the box		£ 1
	That in the box		
			Capital allowances at 10% on equipment, including cars
			with higher CO ₂ emissions
2.13	Profit for the year (copy to box 2.24) Box 2.10 + box 2.11		
		2.20	Capital allowances
	loss in box 2.14		
			£ • 0 0
	£ 0 0		
	2	2.21	Balancing charges
2.14	Loss for the year (if '0' in box 2.13) <i>Box 2.10 + box 2.11</i>		
	minus box 2.12		£ 0 0
	£ 000	2.22	Total capital allowances from furnished holiday lettings
			Box 2.18 + 2.20
2.15	Loss offset against 2010-11 total income <i>Include in</i>		
	box 5.2 if you are calculating the company's tax		• 0 0
	£ 0 0	2.23	Total balancing charges from furnished holiday lettings
			Box 2.19 + 2.21
2.16	Loss - relief to be calculated by reference to earlier years -		
	see notes		
	£ 00		
2.17	Loss offset against other property income (copy to		
	box 2.43) - see notes		
	£ 00		
OTI.			
Uthe	er property income		

	Income	2.27 Chargeable premiums
2.24	Furnished holiday letting profit - from box 2.13	£ 00
	£ .00	2.28 Reverse premiums
2.25	Rents and other property income	£ 00
	£ .00	2.29 Total <i>Box 2.24 + box 2.25 + box 2.27 + box 2.28</i>
2.26	Tax taken off box 2.25	£ 00
	£ .00	

	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.		
		2.42	10% wear and tear
	£ 0 0	2.72	10% Wedi and teal
			£
2.31	Repairs, maintenance and renewals		
		2.43	Furnished holiday lettings losses (from box 2.17)
	£ 0 0		Talling leady tettings tesses (rem 55% 2.17)
			£ 000
2.32	Interest and alternative finance payments		
		2.44	Total Box 2.40 + box 2.41 + box 2.42 + box 2.43
	± 0 0		
			£ 0 0
2.33	Other finance charges		
	f .00	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
2.34	Legal and professional costs		· U U
	f .00		
		2.46	Adjusted loss (if '0' entered in box 2.45) Box 2.38 +
			box 2.39 minus box 2.44
2.35	Cost of services provided, including wages		f
	f .00		
2.26	Other average	2.47	Loss brought forward from previous year
2.36	Other expenses		f .00
	£		
			D 515 11 D 245 1 1 247
2.37	Total of boxes 2.30 to 2.36	2.48	Profit for the year Box 2.45 minus box 2.47
2.51	Total of Boxes 2.50 to 2.50		£
	£ 0 0		
		2.49	Loss offset against total income - see page 11 of
2.38	Net profit Box 2.29 minus box 2.37. If a loss put a minus	2.43	the Tax Return guide
	sign (–) in the box next to the £ sign		ine rax netarii garae
			£
	± 0 0		
		2.50	Loss carried forward to the following year
	Tax adjustments - fill in boxes 2.51 to 2.64 first		
			± 0 0
2.39	Balancing charges From box 2.64		
	f .00		Other property income – capital
			allowances summary
			•
2.40	Capital allowances From box 2.63	2.51	Annual Investment Allowance - include any balancing
	f .00		charges in boxes 2.54 or 2.56 as appropriate
			± 0 0
2.40A	If box 2.40 includes enhances capital allowances for		6 14 1 II
	designated environmentally beneficial plant and		Capital allowances at 20% on equipment, including cars
	machinery, put 'X' in the box		with lower CO ₂ emissions
		2.53	Capital allowances
2.40B	If a section 198 CAA 2001 election is effected, put 'X' in		± • 0 0
2700	the box		

2.54	Balancing charges • 0 0	2.60	Balancing charges £ 0 0
2.55	Capital allowances at 10% on equipment, including cars with lower CO ₂ emissions Capital allowances		100%, enhanced and other capital allowances claimed (separate calculations must be made). Claims to and balancing charges arising on Business Premises Renovation
2.50	£ · 0 0	2.61	Allowance must also be included in box 7.4 and 7.5 respectively. Capital allowances
2.56	E 0 0		f · 0 0
	Agricultural and Industrial Buildings Allowance - a separate calculation must be made for each block of expenditure	2.62	Ealancing charges • 0 0
2.57	Capital allowances • 0 0	2.63	Total capital allowances <i>Box 2.51 + box 2.53 + box 2.55 + box 2.57 + box 2.59 + box 2.61</i>
2.58	Balancing charges • 0 0	2.64	Total balancing charges <i>Box 2.54</i> + <i>box 2.56</i> + <i>box 2.58</i> + <i>box 2.60</i> + <i>box 2.62</i>
	Flat Conversion Allowance		£ 00
2.59	Capital allowances £ 0 0		
esta	ome from trading in the UK - other the ablishment iness details	an th	nrough a UK permanent
3.1	Description of business	3.6	Date of cessation if before 6 April 2011
3.2	Accounting period start date	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	3.8	If the accounting date has changed, put 'X' in the box - 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		
		3.9	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
3.5	Date of commencement if after 5 April 2010		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	3.18	Loss - relief to be calculated by reference to earlier years
3.11	Basis period end date		
		3.19	Loss to carry forward (that is allowable loss not claimed in any other way)
3.12	Overlap profit brought forward		£ 00
	£ 00	3.20	Losses brought forward from last year
3.13	Deduct overlap relief used this year		£
3.13	beddet overlap react used this year		
	£ 0 0	3.21	Losses brought forward from last year used this year
3.14	Overlap profit carried forward		£ • 0 0
	£ 00	3.22	Taxable profit after losses brought forward <i>Box 3.15 minus</i> box 3.21
3.15	Net profit for 2010-11 (if loss, enter '0')		f .00
	£ 0 0		£ • 0 0
		3.23	Any other business income received in 2010-11
3.16	Allowable loss for 2010-11		f .00
	£ 00		
		3.24	Total taxable profits from this business Box 3.22 + box 3.23
3.17	Loss offset against other income for 2010-11 include in		
	box 5.2 if you are calculating the company's tax		± 0 0
	£ 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) Do you want to calculate the company's tax? Put 'X' in the 5.7 Total Income Tax due Box 5.5 minus box 5.6 appropriate box No Yes If 'Yes', follow the guidance given in the guide, then fill in Payments on account for 2011–12 boxes 5.1 to 5.11 as appropriate. 5.8 If box 5.7 is less than £1,000, the company does not need 5.1 Income chargeable to Income Tax Box 2.48 + 3.24 + 4.3 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% 0 .00 5.2 Relief for loss offset against 2010-11 total income Box 2.15 + 2.49 + 3.17If 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 5.3 Total income chargeable to Income Tax *Box 5.1 minus* box 5.2 5.10 Payments already made for 2010-11 £ 5.4 Tax taken off other income - from box 4.2 Payments due on or before 31 January 2012 Box 5.7 + box 5.8 minus box 5.10 5.5 Income Tax due Box 5.3 x 20% minus box 5.4 5.6 Tax taken off at source under the Non-resident Landlords Scheme - from box 2.26 • 0 Overpayments and repayment claims Do you want to claim a repayment of tax? Put 'X' in the We prefer to make repayment direct into a UK bank or appropriate box building society account. But tick box 6.3 or box 6.4 if you would like a payable order to be sent to the Yes No company or to a nominee. If 'Yes', fill in boxes 6.1 to 6.13 as appropriate. 6.3 If you would like a payable order to be sent to the company, put 'X' in the box 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 If you would like a payable order to be sent to a nominee,

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Yes

If 'Yes', fill in boxes 6.5 to 6.9 as appropriate.

in the UK? Put 'X' in the appropriate box

If 'Yes', fill in boxes 6.5 to 6.13 as appropriate.

No

6.2 Should the repayment be sent to a nominee's bank account

put 'X' in the box. Fill in boxes 6.10A to 6.13

6.5 Name of UK bank or building society

6.6	Account number Name of account holder Building society reference	6.12	Name of nominee/adviser Nominee's/adviser's address Postcode to receive the amount due on the company's behalf.
6.10A 6.10	If the nominee is the company's adviser, put 'X' in the box Adviser's reference for the company (if the nominee is its adviser)	6.13	To authorise your nominee to receive any repayment, you must sign in the box. A photocopy of your signature will not do
7.1 7.2	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. Page 15 of 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 complete 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. Scheme reference number	7.4	Tax year in which expected advantage arises - year ended 5 April Business Premises Renovation Allowance (BPRA) - Read page 16 of 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

Acquisitions and disposals	
Did the company acquire any properties in the year? 8.1 If 'No' put 'X' in the box	8.4 If 'Yes', put 'X' in the box and provide details in box 10.1 overleaf
	Does the company now hold any properties?
8.2 If 'Yes', put 'X' in the box and provide details in box 10.1 overleaf	8.5 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
Did the company sell any properties in the year?	
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
Before sending back the completed tax return sign the statemer part of its income it could be liable to financial penalties and/or 9.1 I declare to the best of my knowledge and belief, the information in this tax return is correct and complete and includes all the income on which the company may be charged tax. Signature Print name in full	nt below. If the company gives false information or conceals any it could be prosecuted. 9.2 Please enter the capacity in which you are signing (for example, as a director or company secretary, etc.). A photocopy of a signature is not acceptable.
Date	

Additional information 10.1 Please give any other information in this space