

HM Revenue & Customs

Company Tax Return form CT600 (2008) Version 2

for accounting periods ending on or after 1 July 1999

Your company tax return

If we send the company a *Notice* to deliver a company tax return (form *CT603*) 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.

Is this the right form for the company? Read the advice on pages 3 to 6 of the Company tax return guide (the *Guide*) before you start.

The forms in the CT600 series set out the information we need and provide a standard format for calculations. Use the *Guide* to help you complete the return form. It contains general information you may need and box by box advice

Please note that some boxes on form *CT600* are not in order, reflecting changes made since the form was first published in 2004.

Company information

Company name

Helpful Technology Ltd

Company registration number

0 7 1 6 5 9 6 5

Tax Reference as shown on the CT603

2 0 1 4 6 5 6 3 1 2 6 0 2

Type of Company

Registered office address

39 Durban Road
Beckenham
Kent
England

Postcode BR3 4EY

About this return

This is the above company's return for the period

from (dd/mm/yyyy)

0 1 0 6 2 0 1 0

to (dd/mm/yyyy)

3 1 0 3 2 0 1 1

Put an 'X' in the appropriate box(es) below

A repayment is due for this return period

A repayment is due for an earlier period

Making more than one return for this company now

This return contains estimated figures

Company part of a group that is not small

Disclosure of tax avoidance schemes

Notice of disclosable avoidance schemes

Transfer pricing

Compensating adjustment claimed

Company qualifies for SME exemption

Accounts

I attach accounts and computations

• for the period to which this return relates

• for a different period

If you are not attaching accounts and computations, say why not

Supplementary Pages

If you are enclosing any Supplementary Pages put an 'X' in the appropriate box(es)

Loans to participators by close companies, form *CT600A*

Controlled foreign companies, form *CT600B*

Group and Consortium, form *CT600C*

Insurance, form *CT600D*

Charities and Community Amateur Sports Clubs (CASCs), form *CT600E*

Tonnage tax, form *CT600F*

Corporate Venturing Scheme, form *CT600G*

Cross-border royalties, form *CT600H*

Supplementary charge in respect of ring fence trade, form *CT600I*

Disclosure of tax avoidance schemes, form *CT600J*

Company tax calculation

Turnover

1	Total turnover from trade or profession	1	£	81,278.00
2	Banks, building societies, insurance companies and other financial concerns. <i>Put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 1</i>	2		

Income

3	Trading and professional profits	3	£	60,428.00		
4	Trading losses brought forward claimed against profits	4	£			
5	Net trading and professional profits	box 3 minus box 4		5	£	60,428.00
6	Bank, building society or other interest, and profits and gains from non-trading loan relationships	6	£			
7	<i>Put an 'X' in box 7 if the figure in box 6 is net of carrying back a deficit from a later accounting period</i>	7				
8	Annuities, annual payments and discounts not arising from loan relationships and from which income tax has not been deducted	8	£			
9	Overseas income within Sch D Case V	9	£			
10	Income from which income tax has been deducted	10	£			
11	Income from UK land and buildings	11	£			
12	Non-trading gains on intangible fixed assets	12	£			
13	Tonnage tax profits	13	£			
14	Annual profits and gains not falling under any other heading	14	£			
15	Income within Sch D Case VI	total of boxes 12, 13 and 14		15	£	

Chargeable gains

16	Gross chargeable gains	16	£			
17	Allowable losses including losses brought forward	17	£			
18	Net chargeable gains	box 16 minus box 17		18	£	
19	Losses brought forward against certain investment income	19	£			
20	Non-trade deficits on loan relationships (including interest), and derivative contracts (financial instruments) brought forward	20	£			
21	Profits before other deductions and reliefs	net sum of boxes 5, 6, 8, 9, 10, 11, 15, & 18 minus sum of boxes 19 and 20		21	£	60,428.00

Deductions and reliefs

22	CVS loss relief, and losses on unquoted shares under S573 ICTA 1988	22	£	
23	<i>Put an 'X' in box 23 if the entry in box 22 includes CVS loss relief, complete and attach form CT600G</i>	23		
24	Management expenses under S75 ICTA 1988	24	£	
25	Interest distributions under S468L ICTA 1988	25	£	
26	Schedule A losses for this or previous accounting period under S392A ICTA 1988	26	£	
27	Capital allowances for the purposes of management of the business	27	£	
28	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)	28	£	
29	Non-trading losses on intangible fixed assets	29	£	
30	Trading losses of this or a later accounting period under S393A ICTA 1988	30	£	
31	<i>Put an 'X' in box 31 if amounts carried back from later accounting periods are included in box 30</i>	31		
32	Non-trade capital allowances	32	£	
33	Total of deductions and reliefs			total of boxes 22, 24 to 30 and 32 33 £
34	Profits before charges and group relief			box 21 minus box 33 34 £ 60,428.00
35	Charges paid	35	£	
36	Group relief	36	£	
37	Profits chargeable to corporation tax			box 34 minus boxes 35 and 36 37 £ 60,428.00
169	Ring fence profits included	169	£	

Tax calculation

38 Franked investment income £

39 Number of associated companies in this period or

40 Associated companies in the first financial year

41 Associated companies in the second financial year

42 Put an 'X' in box 42 if the company claims to be charged at the starting rate or the small companies' rate on any part of its profits, or is claiming marginal rate relief X

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

Financial year (yyyy)	Amount of profit	Rate of tax	Tax
43 <input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="0"/>	44 £ <input type="text" value="60,428.00"/>	45 <input type="text" value="21"/>	46 £ <input type="text" value="12,689.88"/> p
	47 £ <input type="text"/>	48 <input type="text"/>	49 £ <input type="text"/> p
	50 £ <input type="text"/>	51 <input type="text"/>	52 £ <input type="text"/> p
53 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	54 £ <input type="text"/>	55 <input type="text"/>	56 £ <input type="text"/> p
	57 £ <input type="text"/>	58 <input type="text"/>	59 £ <input type="text"/> p
	60 £ <input type="text"/>	61 <input type="text"/>	62 £ <input type="text"/> p

total of boxes 46, 49, 52, 56, 59 and 62
63 £ p

63 Corporation tax

64 Marginal rate relief £ p

65 Corporation tax net of marginal rate relief £ p

66 Underlying rate of corporation tax • %

67 Profits matched with non-corporate distributions £

68 Tax at non-corporate distributions rate £ p

69 Tax at underlying rate on remaining profits £ p

See note for box 70 in CT600 Guide
70 £ p

Reliefs and deductions in terms of tax

71 CVS investment relief £ p

72 Community investment relief £ p

73 Double taxation relief £ p

74 Put an 'X' in box 74 if box 73 includes an Underlying Rate relief claim

75 Put an 'X' in box 75 if box 73 includes any amount carried back from a later period

76 Advance corporation tax £ p

total of boxes 71, 72, 73 and 76
77 £ p

77 Total reliefs and deductions in terms of tax

Calculation of tax outstanding or overpaid

78	Net corporation tax liability			box 70 minus box 77	78	£	12,689.88	p
79	Tax payable under S419 ICTA 1988				79	£		p
80	Put an 'X' in box 80 if you completed box A11 in the Supplementary Pages CT600A				80			
81	Tax payable under S747 ICTA 1988				81	£		p
82	Tax payable under S501A ICTA 1988				82	£		p
83	Tax chargeable			total of boxes 78, 79, 81 and 82	83	£	12,689.88	p
84	Income tax deducted from gross income included in profits				84	£		p
85	Income tax repayable to the company				85	£		p
86	Tax payable - this is your self-assessment of tax payable			box 83 minus box 84	86	£	12,689.88	p

Tax reconciliation

87	Research and Development tax credit, including any vaccines tax credit, or film tax credit				87	£		p
88	Land remediation or life assurance company tax credit				88	£		p
170	Capital allowances first-year tax credit				170	£		p
89	Research and Development tax credit payable, including any vaccines tax credit, or film tax credit payable			box 87 minus box 86	89	£		p
90	Land remediation or life assurance company tax credit payable			total of boxes 87 + 88 minus boxes 86 and 89	90	£		p
171	Capital allowances first-year tax credit payable			boxes 87, 88 and 170 minus boxes 86, 89 and 90	171	£		p
161	Ring fence corporation tax included	161	£					p
166	Tax under S501A ICTA 1988 included	166	£					p
91	Tax already paid (and not already repaid)				91	£		p
92	Tax outstanding			box 86 minus boxes 87, 88, 170 and 91	92	£	12,689.88	p
93	Tax overpaid			total sum of boxes 87, 88, 170 and 91 minus box 86	93	£		p
94	Tax refunds surrendered to the company under S102 FA 1989				94	£		p

Indicators

Put an 'X' in the relevant box(es) if, in the period, the company

95	should have made (whether it has or not) instalment payments under the Corporation Tax (Instalment Payments) Regulations 1998	95	
96	is within a group payment arrangement for this period	96	
97	has written down or sold intangible assets	97	
98	has made cross-border royalty payments	98	

Information about enhanced expenditure

Research and Development (R&D) or films enhanced expenditure

167 Put an 'X' in box 167 if the claim is for films expenditure	167 <input type="checkbox"/>	
99 Put an 'X' in box 99 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	99 <input type="checkbox"/>	
100 Put an 'X' in box 100 if the claim is made by a large company	100 <input type="checkbox"/>	
101 R&D or films enhanced expenditure	101	£ <input type="text"/>
102 R&D enhanced expenditure of a SME on work sub-contracted to it by a large company	102	£ <input type="text"/>
103 Vaccines research expenditure	103	£ <input type="text"/>

Land remediation enhanced expenditure

104 Enter amount equal to 150% of actual expenditure	104	£ <input type="text"/>
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Information about capital allowances and balancing charges

Charges and allowances included in calculation of trading profits or losses

	Capital Allowances	Balancing Charges
172 Annual investment allowance	172 £ <input type="text"/>	
105-106 Machinery and plant - special rate pool	105 £ <input type="text"/>	106 £ <input type="text"/>
107-108 Machinery and plant - main pool	107 £ <input type="text"/>	108 £ <input type="text"/>
109-110 Cars	109 £ <input type="text"/>	110 £ <input type="text"/>
111-112 Industrial buildings and structures	111 £ <input type="text"/>	112 £ <input type="text"/>
162-163 Business premises renovation	162 £ <input type="text"/>	163 £ <input type="text"/>
113-114 Other charges and allowances	113 £ <input type="text"/>	114 £ <input type="text"/>

Charges and allowances not included in calculation of trading profits or losses

	Capital Allowances	Balancing Charges
173 Annual investment allowance	173 £ <input type="text"/>	
164-165 Business premises renovation	164 £ <input type="text"/>	165 £ <input type="text"/>
115-116 Other non-trading charges and allowances	115 £ <input type="text"/>	116 £ <input type="text"/>
117 Put an 'X' in box 117 if box 115 entry includes flat conversion allowances	117 <input type="checkbox"/>	

Qualifying expenditure

118 Machinery and plant on which first year allowance is claimed	118	£ <input type="text"/>
174 Designated environmentally friendly machinery and plant	174	£ <input type="text"/>
120 Machinery and plant on long-life assets and integral features	120	£ <input type="text"/>
121 Other machinery and plant	121	£ <input type="text"/>

Losses, deficits and excess amounts

	Arising	Maximum available for surrender as group relief
122-123 Trading losses Case I	calculated under S393 ICTA 1988 122 £ <input type="text"/>	calculated under S393A ICTA 1988 123 £ <input type="text"/>
124 Trading losses Case V	calculated under S393 ICTA 1988 124 £ <input type="text"/>	
125-126 Non-trade deficits on loan relationships and derivative contracts	calculated under S82 FA 1996 125 £ <input type="text"/>	calculated under S83 FA 1996 126 £ <input type="text"/>
127-128 Schedule A losses	calculated under S392A ICTA 1988 127 £ <input type="text"/>	calculated under S403 ICTA 1988 128 £ <input type="text"/>
129 Overseas property business losses Case V	calculated under S392B ICTA 1988 129 £ <input type="text"/>	
130 Losses Case VI	calculated under S396 ICTA 1988 130 £ <input type="text"/>	
131 Capital losses	calculated under S16 TCGA 1992 131 £ <input type="text"/>	
132-133 Non-trading losses on intangible fixed assets	calculated under S29 FA 2002 132 £ <input type="text"/>	calculated under S403 ICTA 1988 133 £ <input type="text"/>
134 Excess non-trade capital allowances	Excess	calculated under S403 ICTA 1988 134 £ <input type="text"/>
135 Excess charges		calculated under S403 ICTA 1988 135 £ <input type="text"/>
136-137 Excess management expenses	calculated under S75 ICTA 1988 136 £ <input type="text"/>	calculated under S403 ICTA 1988 137 £ <input type="text"/>
138 Excess interest distributions	calculated under S468L(7) ICTA 1988 138 £ <input type="text"/>	

Overpayments and repayments

Small repayments

If you do not want us to make small repayments please either put an 'X' in box 139 or complete box 140 below. 'Repayments' here include tax, interest, and late-filing penalties or any combination of them.

Do not repay £20 or less 139 Do not repay sums of 140 £ or less. *Enter whole figure only*

Repayments for the period covered by this return

141 Repayment of corporation tax	<input type="text"/> 141 £ <input type="text"/>	<input type="text"/> p
142 Repayment of income tax	<input type="text"/> 142 £ <input type="text"/>	<input type="text"/> p
143 Payable Research and Development tax credit	<input type="text"/> 143 £ <input type="text"/>	<input type="text"/> p
168 Payable film tax credit	<input type="text"/> 168 £ <input type="text"/>	<input type="text"/> p
144 Payable land remediation or life assurance company tax credit	<input type="text"/> 144 £ <input type="text"/>	<input type="text"/> p
175 Payable capital allowances first-year tax credit	<input type="text"/> 175 £ <input type="text"/>	<input type="text"/> p
Surrender under S102 FA 1989 (including surrenders under Regulation 9 of the Instalments Regulations) <i>Repayments of advance corporation tax cannot be surrendered.</i>		
145 The following amount is to be surrendered under S102 FA 1989, and either	<input type="text"/> 145 £ <input type="text"/>	<input type="text"/> p
146 the joint Notice is attached	<input type="text"/> 146 <input type="text"/>	<i>(put an 'X' in either box 146 or box 147)</i>
or	<input type="text"/> 147 <input type="text"/>	
147 will follow		
148 Please stop repayment of the following amount until I send you the Notice	<input type="text"/> 148 £ <input type="text"/>	<input type="text"/> p

Bank details (for person to whom the repayment is to be made)

Repayment is made quickly and safely by direct credit to a bank or building society account. Please complete the following details:

Name of bank or building society Branch sort code

149 150

Account number Name of account

151 152

Building society reference

153

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.)

154

of (enter name of company)

155

authorise (enter name)

156

(enter address)

157

Postcode

Nominee reference

158

to receive payment on the company's behalf.

Signature

159

Name (in capitals)

160

Declaration

Warning - 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 yourself being prosecuted.

Declaration

The information I have given in this company tax return is correct and complete to the best of my knowledge and belief.

Signature

Name (in capitals) Date (dd/mm/yyyy)

S GRAY

Status

Director

Company: Helpful Technology Ltd

CAP: 01/06/2010 to 31/03/2011

1 Adjusted profit		
	£	£
Profit per financial statements		59,129
Add back amounts to profits:		
Advertising, promotion and entertainment	1,299	
		1,299
Deduct amounts from profits:		
Trade and professional profits/(loss)		60,428

2 Profits chargeable to corporation tax		
	£	£
Trade and professional profits		60,428
Profits chargeable to corporation tax		60,428
Other deductions and reliefs		
Profits chargeable to corporation tax		60,428

3 Corporation Tax Calculation			
There were no associated companies in this period.			
Profits chargeable to corporation tax:			£60,428
Financial year	Amount of profit (£)	Rate of tax (%)	Tax (£)
2010	60,428	21	12,689.88
Corporation tax chargeable			12,689.88
Net corporation tax chargeable			12,689.88
Effective rate of corporation tax			21%