

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.

Company information

Company name

Company registration number

Tax Reference as shown on the CT603

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)

to (dd/mm/yyyy)

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*

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

Disclosure of tax avoidance schemes, form *CT600J*

Company tax calculation

Turnover

1 Total turnover from trade or profession 1 £ 265,004.00

Income

3 Trading and professional profits 3 £ 114,167.00

4 Trading losses brought forward claimed against profits 4 £

5 Net trading and professional profits 5 £ 114,167.00 box 3 minus box 4

6 Bank, building society or other interest, and profits and gains from non-trading loan relationships 6 £ 20.00

11 Income from UK land and buildings 11 £

14 Annual profits and gains not falling under any other heading 14 £

Chargeable gains

16 Gross chargeable gains 16 £

17 Allowable losses including losses brought forward 17 £

18 Net chargeable gains 18 £ box 16 minus box 17

21 Profits before other deductions and reliefs 21 £ 114,187.00 sum of boxes 5, 6, 11, 14 & 18

Deductions and Reliefs

24 Management expenses under S75 ICTA 1988 24 £

30 Trading losses of this or a later accounting period under S393A ICTA 1988 30 £

31 Put an 'X' in box 31 if amounts carried back from later accounting periods are included in box 30 31

32 Non-trade capital allowances 32 £

35 Charges paid 35 £ 1,070.00

37 Profits chargeable to corporation tax 37 £ 113,117.00 box 21 minus boxes 24, 30, 32 and 35

Tax calculation

38 Franked investment income 38 £

39 Number of associated companies in this period or 39

40 Associated companies in the first financial year 40

41 Associated companies in the second financial year 41

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 42 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 2 0 1 2	44 £ 113,117.00	45 20	46 £ 22,623.40p
53	54 £	55	56 £ p

63 Corporation tax 63 £ 22,623.40p total of boxes 46 and 56

64 Marginal rate relief 64 £ p

65 Corporation tax net of marginal rate relief 65 £ 22,623.40p

66 Underlying rate of corporation tax 66 • %

67 Profits matched with non-corporate distributions 67

68 Tax at non-corporate distributions rate 68 £ p

69 Tax at underlying rate on remaining profits 69 £ p

70 Corporation tax chargeable 70 £ 22,623.40p See note for box 70 in CT600 Guide

79 Tax payable under S419 ICTA 1988	79	£		p
80 <i>Put an 'X' in box 80 if you completed box A11 in the Supplementary Pages CT600A</i>	80			
84 Income tax deducted from gross income included in profits	84	£		p
85 Income tax repayable to the company	85	£		p
total of boxes 70 and 79 minus box 84				
86 Tax payable - this is your self-assessment of tax payable	86	£	22,623.40	p

Tax reconciliation

91 Tax already paid (and not already repaid)	91	£		p
box 86 minus box 91				
92 Tax outstanding	92	£	22,623.40	p
box 91 minus box 86				
93 Tax overpaid	93	£		p

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 £	
105 - 106 Machinery and plant - special rate pool	105 £	106 £
107 - 108 Machinery and plant - main pool	107 £	108 £
109 - 110 Cars	109 £	110 £
111 - 112 Industrial buildings and structures	111 £	112 £
113 - 114 Other charges and allowances	113 £	114 £

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

	Capital allowances	Balancing charges
173 Annual investment allowance	173 £	
115 - 116 Other non-trading charges and allowances	115 £	116 £
117 <i>Put an 'X' in box 117 if box 115 includes flat conversion allowances</i>	117	

Qualifying expenditure

118 Expenditure on machinery and plant on which first year allowance is claimed	118	£
174 Designated environmentally friendly machinery and plant	174	£
120 Machinery and plant on long-life assets and integral features	120	£
121 Other machinery and plant	121	£

Losses, deficits and excess amounts

122 Trading losses Case I	calculated under S393 ICTA 1988	122	£	124 Trading losses Case V	calculated under S393 ICTA 1988	124	£
125 Non-trade deficits on loan relationships and derivative contracts	calculated under S82 FA 1996	125	£	127 Schedule A losses	calculated under S392A ICTA 1988	127	£
129 Overseas property business losses Case V	calculated under S392B ICTA 1988	129	£	130 Losses Case VI	calculated under S396 ICTA 1988	130	£
131 Capital losses	calculated under S16 TCGA 1992	131	£	136 Excess management expenses	calculated under S75 ICTA 1988	136	£

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

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

HSBC

Branch sort code

Account number

Name of account

Helpful Technology

Building society reference

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.)*

of *(enter name of company)*

authorise *(enter name)*

(enter address)

Postcode

Nominee reference

to receive payment on the company's behalf.

Signature

Name *(in capitals)*

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)*

Status

Company: Helpful Technology Ltd

CAP: 01/04/2012 to 31/03/2013

1 Adjusted profit		
	£	£
Profit per financial statements		111,013
Add back amounts to profits:		
Depreciation	452	
Advertising, promotion and entertainment	1,652	
Other expenditure not analysed above	1,070	
		3,174
Deduct amounts from profits:		
Bank, building society or other interest, and profit and gains from non-trading loan relationships	20	
		20
Trade and professional profits/(loss)		114,167
Breakdown of add back amounts:		
Charitable donations	1,070	

2 Profits chargeable to corporation tax		
	£	£
Trade and professional profits		114,167
Bank, building society or other interest, and profit and gains from non-trading loan relationships		20
Profits before any other deductions and reliefs		114,187
Other deductions and reliefs		
Charges paid	1,070	
Total other deductions and reliefs		1,070
Profits chargeable to corporation tax		113,117

3 Corporation Tax Calculation			
There were no associated companies in this period.			
Profits chargeable to corporation tax:			£113,117
Financial year	Amount of profit (£)	Rate of tax (%)	Tax (£)
2012	113,117	20	22,623.40
Corporation tax chargeable			22,623.40
Net corporation tax chargeable			22,623.40
Effective rate of corporation tax			20%