



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.

Company information

| | | | | | | | | | | | | | | |
|---|-----------------------------|----------------------------|---|---|---|---|---|---|---|---|---|--|--|--|
| 1 | Company name | Helpful Technology Limited | | | | | | | | | | | | |
| 2 | Company registration number | 0 | 7 | 1 | 6 | 5 | 9 | 6 | 5 | | | | | |
| 3 | Tax reference | 4 | 6 | 5 | 6 | 3 | 1 | 2 | 6 | 0 | 2 | | | |
| 4 | Type of company | | | | | | | | | | 0 | | | |

Northern Ireland

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

| | | | | | |
|---|---------------------|--------------------------|---|-----------------------|--------------------------|
| 5 | NI trading activity | <input type="checkbox"/> | 6 | SME | <input type="checkbox"/> |
| 7 | NI employer | <input type="checkbox"/> | 8 | Special circumstances | <input type="checkbox"/> |

About this return

This is the above company's return for the period

| | | | |
|----|-----------------|----|-----------------|
| 30 | from DD MM YYYY | 35 | to DD MM YYYY |
| | 0 1 0 4 2 0 2 0 | | 3 1 0 3 2 0 2 1 |

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

| | | |
|------------------|--|--------------------------|
| 40 | A repayment is due for this return period | <input type="checkbox"/> |
| 45 | Claim or relief affecting an earlier period | <input type="checkbox"/> |
| 50 | Making more than one return for this company now | <input type="checkbox"/> |
| 55 | This return contains estimated figures | <input type="checkbox"/> |
| 60 | Company part of a group that is not small | <input type="checkbox"/> |
| 65 | Notice of disclosable avoidance schemes | <input type="checkbox"/> |
| Transfer Pricing | | |
| 70 | Compensating adjustment claimed | <input type="checkbox"/> |
| 75 | Company qualifies for SME exemption | <input type="checkbox"/> |

Income - continued

| | | | | | | |
|------------|--|---|----------------------|---|----------------------|----------------------|
| 175 | Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 180 | Non-exempt dividends or distributions from non-UK resident companies | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 185 | Income from which Income Tax has been deducted | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 190 | Income from a property business | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 195 | Non-trading gains on intangible fixed assets | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 200 | Tonnage Tax profits | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 205 | Income not falling under any other heading | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |

Chargeable gains

| | | | | | | |
|------------|---|---|----------------------|---|----------------------|----------------------|
| 210 | Gross chargeable gains | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 215 | Allowable losses including losses brought forward | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 220 | Net chargeable gains - box 210 minus box 215 | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |

Profits before deductions and reliefs

| | | | | | | | |
|------------|--|---|----------------------|---|----------------------|----------------------|---|
| 225 | Losses brought forward against certain investment income | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> | |
| 230 | Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> | |
| 235 | Profits before other deductions and reliefs - net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230 | £ | <input type="text"/> | . | <input type="text"/> | 9 | 1 |

Deductions and reliefs

| | | | | | | |
|------------|--|---|----------------------|---|----------------------|----------------------|
| 240 | Losses on unquoted shares | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 245 | Management expenses | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 250 | UK property business losses for this or previous accounting period | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 255 | Capital allowances for the purposes of management of the business | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 260 | Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments) | £ | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |

Deductions and Reliefs - continued

| | | | | | | | | | | | | | | | | |
|-----|---|---|--------------------------|--|--|--|--|--|--|---|---|---|--|---|---|---|
| 263 | Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments) | £ | | | | | | | | | | | | · | 0 | 0 |
| 265 | Non-trading losses on intangible fixed assets | £ | | | | | | | | | | | | · | 0 | 0 |
| 275 | Total trading losses of this or a later accounting period | £ | | | | | | | | 9 | 1 | | | · | 0 | 0 |
| 280 | Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275 | | <input type="checkbox"/> | | | | | | | | | | | | | |
| 285 | Trading losses carried forward and claimed against total profits | £ | | | | | | | | | | | | · | 0 | 0 |
| 290 | Non-trade capital allowances | £ | | | | | | | | | | | | · | 0 | 0 |
| 295 | Total of deductions and reliefs - total of boxes 240 to 275, 285 and 290 | £ | | | | | | | | | 9 | 1 | | · | 0 | 0 |
| 300 | Profits before qualifying donations and group relief - box 235 minus box 295 | £ | | | | | | | | | | 0 | | · | 0 | 0 |
| 305 | Qualifying donations | £ | | | | | | | | | | | | · | 0 | 0 |
| 310 | Group relief | £ | | | | | | | | | | | | · | 0 | 0 |
| 312 | Group relief for carried forward losses | £ | | | | | | | | | | | | · | 0 | 0 |
| 315 | Profits chargeable to Corporation Tax - box 300 minus boxes 305, 310 and 312 | £ | | | | | | | | | | 0 | | · | 0 | 0 |
| 320 | Ring fence profits included | £ | | | | | | | | | | | | · | 0 | 0 |
| 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 | £ | p |
| | | 350 £ | 355 | | 360 | £ | p |
| | | 365 £ | 370 | | 375 | £ | p |
| 380 | | 385 £ | 390 | | 395 | £ | p |
| | | 400 £ | 405 | | 410 | £ | p |
| | | 415 £ | 420 | | 425 | £ | p |

Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425 430 £

Marginal relief for ring fence trades 435 £

Corporation Tax chargeable box 430 minus box 435 440 £

Reliefs and deductions in terms of tax

| | | | | | | | | | | | | | | | | | | | |
|-----|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|--------------------------|
| 445 | Community investment relief | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 450 | Double taxation relief | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 455 | Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim | | | | | | | | | | | | | | | | | | <input type="checkbox"/> |
| 460 | Put an 'X' in box 460 if box 450 includes an amount carried back from a later period | | | | | | | | | | | | | | | | | | <input type="checkbox"/> |
| 465 | Advance Corporation Tax | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 470 | Total reliefs and deduction in terms of tax - total of boxes 445, 450 and 465 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

| | | | | | | | | | | | | | | | | | | | |
|-----|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| 471 | CJRS and JSS received | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 472 | CJRS and JSS entitlement | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 473 | CJRS and JSS overpayment already assessed or voluntary disclosed | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 474 | JRB and EOTH0 overpayments | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |

Calculation of tax outstanding or overpaid

| | | | | | | | | | | | | | | | | | | | | |
|-----|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|
| 475 | Net Corporation Tax liability - box 440 minus box 470 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> | |
| 480 | Tax payable on loans and arrangements to participators | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | 0 | 0 |
| 485 | Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A | | | | | | | | | | | | | | | | | | | <input type="checkbox"/> |
| 490 | CFC tax payable | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> | |
| 495 | Bank levy payable | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> | |
| 496 | Bank surcharge payable | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> | |
| 500 | CFC tax, bank levy and bank surcharge payable - total of boxes 490, 495 and 496 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> | |
| 505 | Supplementary charge (ring fence trades) payable | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> | |
| 510 | Tax chargeable - total of boxes 475, 480, 500 and 505 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | 0 | 0 |
| 515 | Income Tax deducted from gross income included in profits | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> | |
| 520 | Income Tax repayable to the company | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> | |
| 525 | Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments - box 510 minus box 515 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | 0 | 0 |

Calculation of tax outstanding or overpaid - continued

| | | | | | | | | | | | | | | | | | | | | |
|------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| 526 | Coronavirus support schemes overpayment now due - total of boxes 471 and 474 minus boxes 472 and 473 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | 0 | 0 |
| 527 | Restitution tax | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 528 | Self-assessment of tax payable - total of boxes 525, 526 and 527 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | 0 | 0 |

Tax reconciliation

| | | | | | | | | | | | | | | | | | | | |
|------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| 530 | Research and Development credit | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 535 | (not currently used) | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 540 | Creative tax credit | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 545 | Total of Research and Development credit and creative tax credit - total box 530 to 540 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 550 | Land remediation tax credit | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 555 | Life assurance company tax credit | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 560 | Total land remediation and life assurance company tax credit - total box 550 and 555 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 565 | Capital allowances first-year tax credit | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 570 | Surplus Research and Development credits or creative tax credit payable - box 545 minus box 525 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 575 | Land remediation or life assurance company tax credit payable - total of boxes 545 and 560 minus boxes 525 and 570 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 580 | Capital allowances first-year tax credit payable - boxes 545, 560 and 565 minus boxes 525, 570 and 575 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 585 | Ring fence Corporation Tax included | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 586 | NI Corporation Tax included | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 590 | Ring fence supplementary charge included | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 595 | Tax already paid (and not already repaid) | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 600 | Tax outstanding - box 525 minus boxes 545, 560, 565 and 595 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 605 | Tax overpaid including surplus or payable credits - total sum of boxes 545, 560, 565 and 595 minus 525 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |

Tax reconciliation - continued

| | | | | | |
|-----|--|---|---|---|---|
| 610 | Group tax refunds surrendered to this company | £ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | • | <input type="text"/> <input type="text"/> |
| 615 | Research and Development expenditure credits surrendered to this company | £ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | • | <input type="text"/> <input type="text"/> |

Indicators and information

| | | | | | |
|--|--|---|---|---|--|
| 620 | Franked investment income/Exempt ABGH distributions | £ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | • | <input type="text"/> <input type="text"/> <input type="text"/> |
| 625 | Number of 51% group companies | | <input type="text" value="0"/> | | |
| Put an 'X' in the relevant boxes, if in the period, the company: | | | | | |
| 630 | should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations | | | | <input type="checkbox"/> |
| 631 | should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations | | | | <input type="checkbox"/> |
| 635 | is within a group payments arrangement for the period | | | | <input type="checkbox"/> |
| 640 | has written down or sold intangible assets | | | | <input type="checkbox"/> |
| 645 | has made cross-border royalty payments | | | | <input type="checkbox"/> |
| 647 | Eat Out to Help Out Scheme: reimbursed discounts included as taxable income | £ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | • | <input type="text"/> <input type="text"/> <input type="text"/> |

Information about enhanced expenditure

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

| | | | | | |
|-----|--|---|--|-----------|---|
| 650 | Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company | | | | <input checked="" type="checkbox"/> |
| 655 | Put an 'X' in box 655 if the claim is made by a large company | | | | <input type="checkbox"/> |
| 660 | R&D enhanced expenditure | £ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 9 9 7 0 3 | • <input type="text"/> <input type="text"/> |
| 665 | Creative enhanced expenditure | £ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | | • <input type="text"/> <input type="text"/> |
| 670 | R&D and creative enhanced expenditure total box 660 and box 665 | £ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | 9 9 7 0 3 | • <input type="text"/> <input type="text"/> |
| 675 | R&D enhanced expenditure of a SME on work subcontracted to it by a large company | £ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | | • <input type="text"/> <input type="text"/> |
| 680 | Vaccine research expenditure | £ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | | • <input type="text"/> <input type="text"/> |

Land remediation enhanced expenditure

| | | | | | |
|-----|--------------------------------------|---|---|---|--|
| 685 | Enter the total enhanced expenditure | £ | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | • | <input type="text"/> <input type="text"/> <input type="text"/> |
|-----|--------------------------------------|---|---|---|--|

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 | £ | | | | | | | | | | | 1 | 2 | 0 | 8 | | | | | | | | | | | | |
| Machinery and plant – special rate pool | 695 | £ | | | | | | | | | | | 700 | £ | | | | | | | | | | | | | | |
| Machinery and plant – main pool | 705 | £ | | | | | | | | | | | 1 | 2 | 0 | 8 | 710 | £ | | | | | | | | | | |
| Structures and buildings | 711 | £ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business premises renovation | 715 | £ | | | | | | | | | | | 720 | £ | | | | | | | | | | | | | | |
| Other allowances and charges | 725 | £ | | | | | | | | | | | 730 | £ | | | | | | | | | | | | | | |
| | Capital allowances | | | | | | | | | | | | Disposal value | | | | | | | | | | | | | | | |
| Electric charge-points | 713 | £ | | | | | | | | | | | 714 | £ | | | | | | | | | | | | | | |
| Enterprise zones | 721 | £ | | | | | | | | | | | 722 | £ | | | | | | | | | | | | | | |
| Zero emissions goods vehicles | 723 | £ | | | | | | | | | | | 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 | 737 | £ | | | | | | | | | | | 738 | £ | | | | | | | | | | | |
| Enterprise zones | 746 | £ | | | | | | | | | | | 747 | £ | | | | | | | | | | | |
| Zero emissions goods vehicles | 748 | £ | | | | | | | | | | | 749 | £ | | | | | | | | | | | |
| Zero emissions cars | 751 | £ | | | | | | | | | | | 752 | £ | | | | | | | | | | | |

Qualifying expenditure

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 760 | Machinery and plant on which first year allowance is claimed | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | | |
| 765 | Designated environmentally friendly machinery and plant | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | |
| 770 | Machinery and plant on long-life assets and integral features | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | |
| 771 | Structures and buildings | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | |
| 775 | Other machinery and plant | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |

Losses, deficits and excess amounts

Amount arising

| | Amount | Maximum available for surrender as group relief | | |
|---|----------------------------|---|----------------------------|----------------------|
| Losses of trades carried on wholly or partly in the UK | 780 £ <input type="text"/> | <input type="text"/> | 785 £ <input type="text"/> | <input type="text"/> |
| Losses of trades carried on wholly outside the UK | 790 £ <input type="text"/> | <input type="text"/> | | |
| Non-trade deficits on loan relationships and derivative contracts | 795 £ <input type="text"/> | <input type="text"/> | 800 £ <input type="text"/> | <input type="text"/> |
| UK property business losses | 805 £ <input type="text"/> | <input type="text"/> | 810 £ <input type="text"/> | <input type="text"/> |
| Overseas property business losses | 815 £ <input type="text"/> | <input type="text"/> | | |
| Losses from miscellaneous transactions | 820 £ <input type="text"/> | <input type="text"/> | | |
| Capital losses | 825 £ <input type="text"/> | <input type="text"/> | | |
| Non-trading losses on intangible fixed assets | 830 £ <input type="text"/> | <input type="text"/> | 835 £ <input type="text"/> | <input type="text"/> |

Excess amounts

| | Amount | Maximum available for surrender as group relief |
|------------------------------|----------------------------|---|
| Non-trade capital allowances | 840 £ <input type="text"/> | <input type="text"/> |
| Qualifying donations | 845 £ <input type="text"/> | <input type="text"/> |
| Management expenses | 850 £ <input type="text"/> | 855 £ <input type="text"/> |

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 . or less.

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

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

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900 The following amount is to be surrendered

Put an 'X' in the appropriate box(es) below the joint Notice is attached

or will follow

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 | <input type="text"/> |
| 925 | Branch sort code | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 930 | Account number | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 935 | Name of account | <input type="text"/> |
| 940 | Building society reference | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

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) | <input type="text"/> |
| 950 | of (enter company name) | <input type="text"/> |
| 955 | authorise (enter name) | <input type="text"/> |
| 960 | of address (enter address) | <input type="text"/> |
| 965 | Nominee reference | <input type="text"/> |
| | to receive payment on company's behalf | |
| 970 | Name | <input type="text"/> |

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 | <input type="text" value="MR T O LLOYD"/> |
| 980 | Date DD MM YYYY | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| 985 | Status | <input type="text" value="DIRECTOR"/> |

Company Tax Return – supplementary page

Research and Development

CT600L (2021) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read 'What supplementary pages do I need to complete and include as part of the Company Tax Return?' to find out what supplementary pages you need to complete.

Also, read the 'Important points about all supplementary pages and CT600L - Research and Development' for further guidance about completing this supplementary page.

Company information

| | | |
|--|-----------------|----------------------------|
| L1 | Company name | Helpful Technology Limited |
| L2 | Tax reference | 4 6 5 6 3 1 2 6 0 2 |
| Period covered by this supplementary page (cannot exceed 12 months) | | |
| L3 | from DD MM YYYY | 0 1 0 4 2 0 2 0 |
| L4 | to DD MM YYYY | 3 1 0 3 2 0 2 1 |

Step 1 - Calculation of Research & Development expenditure credit (RDEC) set against Corporation Tax liability

| | | | | | | | | |
|------------|--|---|----------------------|---|---|----------------------|----------------------|----------------------|
| L10 | R&D expenditure on which RDEC is claimed in this accounting period | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L15 | RDEC claim for this accounting period | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L20 | Amounts from a previous accounting period treated as RDEC for this accounting period | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L25 | Total RDEC for the accounting period - total of boxes L15 and L20 | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L30 | Corporation Tax liability | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L35 | Income Tax deducted from profits (applicable to Corporation Tax liability) | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L40 | Maximum amount available for Step 1 set-off - box L30 minus box L35 | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L45 | Amount of RDEC used to discharge Corporation Tax at Step 1 - copy this figure to box L195 | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Step 2 - Calculation of notional tax charge

| | | | | | | | | |
|------------|--|---|----------------------|---|---|----------------------|----------------------|----------------------|
| L50 | Step 1 balance carried forward to Step 2 | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L55 | Corporation Tax charge on RDEC for this accounting period (AP) | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L60 | Total RDEC arising in this AP less Corporation Tax charge on the RDEC for this AP - box L15 minus box L55 | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L65 | Step 2 restriction carried forward to next accounting period - copy this figure to box L130 | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Step 3 - Expenditure on R&D workers' PAYE and National Insurance Contributions

| | | | | | | | | |
|------------|---|---|----------------------|---|---|----------------------|----------------------|----------------------|
| L70 | Step 2 balance carried forward to Step 3 - box L50 minus box L65 | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L75 | Total relevant expenditure on R&D workers' PAYE and National Insurance Contributions | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L80 | Step 3 restriction carried forward to next AP - copy this figure to box L145 | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Step 4 - RDEC to be offset against outstanding Corporation Tax liabilities

| | | | | | | | | |
|------------|--|---|----------------------|---|---|----------------------|----------------------|----------------------|
| L85 | Step 3 balance carried forward to Step 4 - box L70 minus box L80 | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L90 | Amount used to discharge Corporation Tax liability of another accounting period | £ | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Step 5 - Amount surrendered to group member

| | | | | | | | | | | | | | | | | | | |
|-------------|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---|----------------------|----------------------|----------------------|
| L95 | Step 4 balance carried forward to Step 5 - box L85 minus box L90 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L100 | Credit surrendered to group member - copy this figure to box L160 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Step 6 - Amount used to discharge other company liabilities

| | | | | | | | | | | | | | | | | | | |
|-------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---|----------------------|----------------------|----------------------|
| L105 | Step 5 balance carried forward to Step 6 - box L95 minus box L100 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L110 | Amount used to discharge other company liability on this Corporation Tax Self Assessment - copy the figure to box L200 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L115 | Amount used to discharge any other company liability | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L120 | Total used to discharge other company liability - total of boxes L110 and L115 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Step 7 - Payable Research & Development expenditure credit (RDEC)

| | | | | | | | | | | | | | | | | | | |
|-------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---|----------------------|----------------------|----------------------|
| L125 | Payable RDEC - box L105 minus box L120 - copy this figure to box 880 on the form CT600 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|-------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---|----------------------|----------------------|----------------------|

RDEC carried forward

| | | | | | | | | | | | | | | | | | | |
|-------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---|----------------------|----------------------|----------------------|
| L130 | Step 2 restriction | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L135 | Surrendered to other group company - copy this figure to box L155 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L140 | Balance carried forward to next accounting period (AP) - box L130 minus box L135 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L145 | Step 3 restriction | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L150 | Total carried forward to next AP - total of boxes L140 and L145 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |

RDEC surrendered

| | | | | | | | | | | | | | | | | | | |
|-------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---|----------------------|----------------------|----------------------|
| L155 | Step 2 restriction surrendered | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L160 | Step 5 credit surrendered to group member | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| L165 | Total surrendered - total of boxes L155 and L160 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Small and medium-sized enterprise (SME) R&D

| | | | | | | | | | | | | | | | | | | | | | |
|------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---|----------------------|----------------------|
| L170 | SME R&D payable tax credit claim for this accounting period | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | 0 | 0 |
| L175 | SME R&D payable tax credit set-off against other liabilities on this return - copy this figure to box L205 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | 0 | 0 |
| L180 | SME R&D balance payable tax credit - box L170 minus box L175 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | 0 | 0 |
| L185 | SME RDEC claim from work subcontracted to it by a large company | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | | . | <input type="text"/> | <input type="text"/> |
| L190 | SME RDEC claim for subsidised and capped work | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | | . | <input type="text"/> | <input type="text"/> |

Total R&D set-off against liabilities in this Company Tax Return

| | | | | | | | | | | | | | | | | | | | | | |
|------|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|---|---|---|
| L195 | RDEC Step 1 discharge amount | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | 0 | 0 |
| L200 | RDEC Step 6 discharge amount for this accounting period | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | 0 | 0 |
| L205 | SME R&D payable tax credit used to discharge other liabilities on this return | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | 0 | 0 |
| L210 | Total - total of boxes L195 to L205 - copy this figure to box 530 on the form CT600 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 0 | . | 0 | 0 |