



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 name

TEST COMPANY LTD

Company registration number

01234567

Tax Reference as shown on the CT603

5788030003

Type of Company

0

Registered office address

146 Pinehurst Road
West Moors
Ferndown
Dorset

Postcode

BH22 6AT



This is the above company's return for the period

from (dd/mm/yyyy)

01/08/2009

to (dd/mm/yyyy)

31/07/2010

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

No way

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



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



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



- 16 Gross chargeable gains
- 17 Allowable losses including losses brought forward
- 18 Net chargeable gains
- 19 Losses brought forward against certain investment income
- 20 Non-trade deficits on loan relationships (including interest), and derivative contracts (financial instruments) brought forward
- 21 Profits before other deductions and reliefs

22	CVS loss relief, and losses on unquoted shares under S573 ICTA 1988	£	
23	Put an 'X' in box 23 if the entry in box 22 includes CVS loss relief, complete and attach form CT600G		
24	Management expenses under S75 ICTA 1988	£	
25	Interest distributions under S468L ICTA 1988	£	
26	Schedule A losses for this or previous accounting period under S392A ICTA 1988	£	260
27	Capital allowances for the purposes of management of the business	£	
28	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)	£	
29	Non-trading losses on intangible fixed assets	£	
30	Trading losses of this or a later accounting period under S393A ICTA 1988	£	
31	Put an 'X' in box 31 if amounts carried back from later accounting periods are included in box 30		
32	Non-trade capital allowances	£	
33	Total of deductions and reliefs	£	260
34	Profits before charges and group relief	£	22816
35	Charges paid	£	
36	Group relief	£	15000
37	Profits chargeable to corporation tax	£	7816
169	Ring fence profits included	£	



- 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 profit, 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
<input type="text" value="2009"/>	<input type="text" value="£ 5204"/>	<input type="text" value="21.00"/>	<input type="text" value="£1,092.84 p"/>
	<input type="text" value="£"/>	<input type="text" value=""/>	<input type="text" value="£ p"/>
	<input type="text" value="£"/>	<input type="text" value=""/>	<input type="text" value="£ p"/>
<input type="text" value="2010"/>	<input type="text" value="£ 2612"/>	<input type="text" value="21.00"/>	<input type="text" value="£548.52 p"/>
	<input type="text" value="£"/>	<input type="text" value=""/>	<input type="text" value="£ p"/>
	<input type="text" value="£"/>	<input type="text" value=""/>	<input type="text" value="£ p"/>

- 63 **Corporation tax**
- 64 **Marginal rate relief**
- 65 **Corporation tax net of marginal rate relief**
- 66 **Underlying rate of corporation tax**
- 67 **Profits matched with non-corporate distributions**
- 68 **Tax at non-corporate distributions rate**
- 69 **Tax at underlying rate on remaining profits**
- 70 **Corporation tax chargeable**



- 71 **CVS investment relief**
- 72 **Community investment relief**
- 73 **Double taxation relief**
- 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**
- 77 **Total reliefs and deductions in terms of tax**

78	Net corporation tax liability	<input type="text" value="£1,641.36"/>	p
79	Tax payable under S419 ICTA 1988	<input type="text" value="£6,250.00"/>	p
80	Put an 'X' in box 80 if you completed box A11 in the Supplementary Pages CT60GA	<input type="checkbox"/>	
81	Tax payable under S747 ICTA 1988	<input type="text" value="£"/>	p
82	Tax payable under S501A ICTA 1988	<input type="text" value="£"/>	p
83	Tax chargeable	<input type="text" value="£7,891.36"/>	p
84	Income tax deducted from gross income included in profits	<input type="text" value="£84.00"/>	p
85	Income tax repayable to the company	<input type="text" value="£85.00"/>	p
86	Tax payable - this is your self-assessment of tax payable	<input type="text" value="£7,807.36"/>	p

87	Research and Development tax credit, including any vaccines tax credit, or film tax credit	<input type="text" value="£"/>	p
88	Land remediation or life assurance company tax credit	<input type="text" value="£"/>	p
170	Capital allowances first-year tax credit	<input type="text" value="£"/>	p
89	Research and Development tax credit payable, including any vaccines tax credit, or film tax credit payable	<input type="text" value="£"/>	p
90	Land remediation or life assurance company tax credit payable	<input type="text" value="£"/>	p
171	Capital allowances first-year tax credit payable	<input type="text" value="£"/>	p
161	Ring fence corporation tax included	<input type="text" value="£"/>	p
166	Tax under S501A ICTA 1988 included	<input type="text" value="£"/>	p
91	Tax already paid (and not already repaid)	<input type="text" value="£91.00"/>	p
92	Tax outstanding	<input type="text" value="£7,716.36"/>	p
93	Tax overpaid	<input type="text" value="£"/>	p
94	Tax refunds surrendered to the company under S102 FA 1989	<input type="text" value="£"/>	p

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	<input type="checkbox"/>
96	is within a group payment arrangement for this period	<input type="checkbox"/>
97	has written down or sold intangible assets	<input type="checkbox"/>
98	has made cross-border royalty payments	<input type="checkbox"/>

Information about enhanced expenditure

167 Put an 'X' in box 167 if the claim is for films expenditure	<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	<input type="checkbox"/>	
100 Put an 'X' in box 100 if the claim is made by a large company	<input type="checkbox"/>	
101 R&D or films enhanced expenditure	<input type="text"/>	£
102 R&D enhanced expenditure of a SME on work sub-contracted to it by a large company	<input type="text"/>	£
103 Vaccines research expenditure	<input type="text"/>	£
104 Enter amount equal to 150% of actual expenditure	<input type="text"/>	£

Information about capital allowances and balancing charges

	Capital Allowances	Balancing Charges
172 Annual investment allowance	<input type="text" value="500"/> £	
105-106 Machinery and plant - special rate pool	<input type="text" value="2800"/> £	<input type="text"/> £
107-108 Machinery and plant - main pool	<input type="text" value="1255"/> £	<input type="text"/> £
109-110 Cars	<input type="text" value="420"/> £	<input type="text"/> £
111-112 Industrial buildings and structures	<input type="text" value="290"/> £	<input type="text"/> £
162-163 Business premises renovation	<input type="text"/> £	<input type="text" value="200"/> £
113-114 Other charges and allowances	<input type="text"/> £	<input type="text"/> £

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

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

Losses, deficits and excess amounts

	Arising	Maximum available for surrender as group relief
122-123 Trading losses Case I	£	£
124 Trading losses Case V	£ 124	
125-126 Non-Trade deficits on loan relationships and derivative contracts	£ 125	£
127-128 Schedule A losses	£ 127	£
129 Overseas property business losses Case V	£ 129	
130 Losses Case VI	£ 130	
131 Capital losses	£ 1310	
132-133 Non-trading losses on intangible fixed assets	£	£
Excess		
134 Excess non-trade capital allowances		£
135 Excess charges		£
136-137 Excess management expenses	£ 136	£
138 Excess interest distributions	£	

Overpayments and 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 X Do not repay sums of £ 100 or less. Enter whole figure only



141 Repayment of corporation tax	141	£	p
142 Repayment of income tax	142	£	p
143 Payable Research and Development tax credit	143	£	p
168 Payable film tax credit	168	£	p
144 Payable land remediation or life assurance company tax credit	144	£	p
175 Payable capital allowances first-year tax credit	175	£	p

Surrender under S102 FA 1989 (including surrenders under Regulation 9 of the Instalments Regulations)

Repayments of advance corporation tax cannot be surrendered.

145 The following amount is to be surrendered under S102 FA 1989, and either £ p

146 the joint Notice is attached 146
 or 147 (put an 'X' in either box 146 or box 147)

148 Please stop repayment of the following amount until I send you the Notice 148 £ p

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 *Barclands Bank plc*

01-02-03

Account number

Name of account

000 12345678

000 *TEST CLIENT'S BANK ACCOUNT AT BARCLANDS*

Building society reference

000 *REF/12345678*

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 *COMPANY SECRETARY*

of (enter name of company)

155 *TEST COMPANY LTD*

authorise (enter name)

000 *MALCOLM POSTLETHWAITE*

(enter address)

000 *53 Church Lane
Cranborne
Wimborne*Postcode *BH21 5PU*

Nominee reference

000 *NP/REF*

to receive payment on the company's behalf.

Signature

159

Name (in capitals)

160 *ALFRED HIGGINS*

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)

S. PRATT

Date (da/mm/yyyy)

Status

Company secretary


Company Name

TEST COMPANY LTD

Tax reference as shown on the CT603

5788030003

Period covered by these Supplementary Pages *(cannot exceed 12 months)*
 from *(da/mm/yyyy)* to *(da/mm/yyyy)*

01/01/2009

31/12/2009



the company is close and has made a loan (or loans) to an individual participator, or associate of a participator, in this period which has not been repaid within this period. Tax is due under S419 ICTA 1988



- These Supplementary Pages, when completed, form part of the company's return.
- These Pages set out the information we need and provide a standard format.
- Complete the boxes with whole figures only, except where pence and decimals are indicated.
- The notes below will help you understand any terms that have a special meaning and notes on the Pages will help with the completion of this form.
- These Pages are covered by the Declaration you sign on back page of form CT600.
- The warning shown on the form CT600 about prosecution, and the advice about late and incorrect returns, and late payment of tax also apply to these Pages.



A '**close company**' is one which is under the control of 5 or fewer participators, or of any number of participators who are directors (S414 ICTA 1988).

A '**loan**' within S419 ICTA 1988 includes the situation where a participator incurs a debt to the close company (S419(2)(a) ICTA 1988), for example by overdrawing a current or loan account. There are 2 exceptions where S419 ICTA 1988 does not apply

- a debt incurred for the supply by the close company of goods or services in the ordinary course of its trade or business, unless the credit given exceeds six months, or is longer than that normally given to the company's customers (S420(1) ICTA 1988, and
- certain loans made to full-time working directors or employees who do not have a material interest in the close company (S420(2) ICTA 1988).

A '**participator**' is a person having a share or interest in the capital or income of the company and includes any loan creditor of the company (S417(1) ICTA 1988).

A '**associate**' of a participator includes any relative or partner of the participator and the trustees of any settlement of which the participator or their relative is, or was, a settlor (S4127(3)(a) and (b) ICTA 1988).

Methods by which a loan can be 'repaid' include depositing money into the company's bank account, crediting the participator's current or loan account with a dividend, director's remuneration or bonus, or book entry

The term '**release**' refers to a formal procedure that normally takes place under seal for a consideration, whereas '**write off**' is a wider term that does not necessarily require formal arrangements and could include acceptance by the company that the loan will not be recovered and has given up attempts to recover it.

Part 1: Loans made during the return period

You must complete Part 1 if the company is close and has made a loan to an individual participator, or associate of a participator, during the return period which has not repaid within the return period. Enter in the table below, details of any outstanding loans made to a participator or associate of a participator during the return period. If the participator or associate has a current or loan account with the company, enter details of each participator's or associate's account. The amount you enter in column 2 of the table is the total of all debit entries on the account, less any credit entries and less any credit balance brought forward from the previous return period. In arriving at this figure you must exclude any credit entries that represent repayment, release or write off of loans made in earlier return periods.

A1 Put an 'X' in this box if loans made during the period have been released, or written off before the end of the period.

 X

A2 Information about loans made during the return period and outstanding at the end of the period.

Name of participator or associate	Amount of loan
<i>A N Other</i>	£ 25000
	£
	£
	£
	£
Total	£ 25000

Total loans within S417 ICTA 1988 made during the return period which have not been repaid, released or written off before the end of the period

If a continuation sheet is used, please put an 'X' in box A2A

A3 Tax chargeable on loans

Tax due before any relief for loans repaid, released, or written off after the end of the period

£6,250.00	p
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Part 2: Relief for amounts repaid, released or written off after the end of the period but earlier than nine months and one day after the end of the period - for loans made during the return period

Complete Part 2 to obtain relief for loans included in box A2 that were repaid, released or written off if

- the return is for the period in which the loans were made and
- the loan was repaid, released or written off after the end of the period but earlier than nine months and one day after the end of the accounting period in which the loan was made.

Enter in the table details for each participator or associate. If there have been a number of repayments on an account, enter only the total repayments for that account and give the date of the last repayment. **A separate entry must be made for each loan or part loan that has been released or written off.**

Example

A company makes a loan during the accounting period ended 31 December 2004 and it is all repaid to the company on 30 June 2005. The company's tax return for the accounting period ended 31 December 2004 is sent to the HM Revenue & Customs on 1 November 2005. Part 2 should be completed because the loan was repaid after the end of the accounting period but earlier than nine months and one day after it.

A4 & A5 Information about loans repaid, released or written off after the end of the period but earlier than nine months and one day after the end of the period

Name of participator or associate	Amount repaid	Amount released or written off	Date of repayment release or write off
	£	£	
	£	£	
	£	£	
	£	£	
	£	£	
	£	£	
Totals	£	£	

If a continuation sheet is used, please put an 'X' in box A5A

A6 Total amount of loans made during the return period which have been repaid, released or written off after the end of the period but earlier than nine months and one day after the end of the period

£

A7 Relief due for loans repaid, released or written off after the end of the period but earlier than nine months and one day after the end of the period

£	p
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Most companies will not need to complete Part 3 below

Only complete Part 3:

- where the loan was made during the return period, and
- where repayment, release or write off was more than nine months after the end of the period in which the loan was made, and
- the return is submitted after the date on which relief is due (if the return is sent in very late, at least twenty-one months after the end of the return period).

If you are unsure whether or not to complete Part 3, apply the following questions to each claim.

Put an 'X' in this box if the loan was made in the return period.

If it was not, then you cannot complete Part 3; if it was then go to the next box

dd/mm/yyyy

End date of accounting period in which the loan was repaid, released or written off

a

Enter the date nine months after the end of that accounting period

b

Date you are sending in the company tax return for the period in which the loan was made

c

If the date at **c** is earlier than the date at **b** you cannot complete **Part 3**, but can make a separate claim for the relief which is not due until the date in **b**.

If the date at **c** is later than the date at **b** you can complete **Part 3** below to obtain the relief now.

Part 3: Relief for loans made during the return period repaid, released or written off *more than* nine months after the end of the period and *where relief is due now*

Complete Part 3 only if loans made during the return period, that have not been included in Part 2, have been repaid, released or written off and where relief is due now (see notes above under 'Most companies will not need to complete part 3').

Example

A company makes a loan during the accounting period ended 31 December 2004 and it is all repaid on 30 November 2005. The company's return for the accounting period ended 31 December 2004 is sent to the HM Revenue & Customs on 1 December 2005. Part 3 of this form **should not** be completed because, although the loan was repaid more than nine months after the end of the return period, the return is sent earlier than nine months after the end of the return period in which the loan was repaid.

Relief for the repayment cannot be given until the due date of the accounting period in which the repayment was made, in this case 1 October 2006 (Ss419(4A) and (4B) ICTA 1988). The company must make a separate claim for relief.

Example

Same as example above except that the return is not sent in until 3 December 2006. Relief for the repayment is due on or after 1 October 2006. In this case Part 3 can be completed because the repayment was made more than nine months after the end of the accounting period in which the loan was made, and the relief is due at the time the return is sent in.

A8 & A9 Information about loans made during the return period which have been repaid, released or written off **more than** nine months after the end of the period **and relief is due now**.

Name of participator or associate	Amount repaid	Amount released or written off	Date of repayment release or write off
	£	£	
	£	£	
	£	£	
	£	£	
	£	£	
	£	£	
Totals	£	£	

If a continuation sheet is used, please put an 'X' in box A9A

A10 Total amount of loans made during the return period which have been repaid, released, or written off **more than nine months after the end of the period and relief is due now**

 £

A11 Relief due now for loans repaid, released or written off **more than nine months after the end of the period**. Remember to put an 'X' in box 80 on form CT600 if you have completed box A11

 £ p

Part 4: Other information

A12 Total all loans outstanding at end of return period - including all loans outstanding at the end of the return period, whether they were made in this period or an earlier one.

£

Part 5: What S419 ICTA 1988 tax is payable?

A13 Tax payable under S419 ICTA 1988
Copy the figure in box A13 to box 79 on form CT600

£ 6,250.00	p
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- Copy the figure from box A13 in Part 5 to box 79 of the form CT600.
- Put an 'X' in box 80 on form CT600 if you have completed box A11 in part 3 of these pages.
- Follow the advice shown under 'What to do when you have completed the return' on page 23 of the *Guide*.

Company Name

TEST COMPANY LTD

Tax reference as shown on the CT603

5788030003

Period covered by these Supplementary Pages (cannot exceed 12 months)

From (da/mm/yyyy)

01/08/2003

To (da/mm/yyyy)

31/07/2004

- you are claiming or surrendering any amounts under the group and/or consortium relief provisions.
- you are claiming or surrendering eligible unrelieved foreign tax (for accounting periods ending on or after 31 March 2001).

- These Supplementary Pages, when completed, form part of the company's return.
- These Pages set out the information we need and provide a standard format.
- Complete the boxes with whole figures only, except where pence or decimals are indicated.
- There are notes on these Pages to help you when you complete this form.
- These Pages are covered by the Declaration you sign on back page of form CT600.
- The warning shown on form CT600 about prosecution, and the advice about late and incorrect returns, and late payment of the tax also apply to these Pages.

Part 1: Claim to group relief

You need to complete this Part if you are claiming group relief in your calculation of corporation tax payable. Attach a copy of each surrendering company's notice of consent to the claim. Include claims made under the consortium provisions and attach a copy of the notice of consent of each member of the consortium. If a simplified arrangement is in force, the claim may be authorised below.

Name of surrendering company	Accounting period ¹ of surrendering company	Tax reference ²	Amount claimed £
<i>Dodgy Ltd</i>	<i>01/01/09 31/12/09</i>	<i>IR R.1234567890</i>	<i>15000</i>
<i>Last one</i>		<i>HMF0987654321</i>	

¹ Enter the start and end dates of any period that is different from that covered by this return.

² Enter the HM Revenue & Customs office number and taxpayer reference. If you do not know these show whatever information you can that will help us to identify the company, such as the company registration number.

Total

£

15000

Put an 'X' in box C1A if a continuation sheet is used.

Put an 'X' in box C1B if a group relief claim involves losses of a trade carried on in the UK through a Permanent Establishment by a non-resident company

Put an 'X' in box C1C if a group relief claim involves losses of a non-resident company other than those covered by box C1B

A claim involves a non-resident if the claimant, the surrendering company, or any other company by reference to which their group relationship is established, is non-resident.

Claim authorisation - complete if simplified arrangements apply and copies of notices of consent are not supplied

Signature

Name (in capitals)

s Blackham

Name of authorised company

Fiddler and Co.

Date (da/mm/yyyy)

Any person authorised to sign on behalf of the company that is authorised to act for the companies within the arrangement should sign this authorisation.

Part 2: Amounts surrendered as group relief

You need to complete this Part if the company is surrendering any amount under the group (or consortium) provisions.

Unless a simplified arrangement is in force

- a notice of consent to each claim is needed
- this Part is acceptable as a notice of consent, if the surrendering company details are entered and it is signed by an authorised person in the space below.
- send a copy of the notice of consent to the HM Revenue & Customs office dealing with the claimant company's return before or at the same time as the claimant company submits its return claiming the group relief
- the consent of all other consortium members is needed for consortium relief.

Surrender as group relief

Trading losses	£
Excess non-trade capital allowance over income from which they are primarily deductible	£
Non-trading deficit on loan relationships	£
Non-trading losses on intangible fixed assets	£
Excess charges over profit	£
Excess of Schedule A losses over profits	£
Excess of management expenses over profits	£
Total	£

Details of surrender

Name of claimant company	Accounting period of ¹ claimant company	Tax reference ²	Amount surrendered £
<i>RFA</i>	<i>01/01/10 22/08/10</i>	<i>RFA I234567890</i>	
<i>RFAC</i>	<i>22/03/09 21/03/10</i>	<i>RFAC J234567890</i>	

Total £

¹ Enter the start and end dates of any period that is different from that covered by this return.

² Enter the HM Revenue & Customs office number and taxpayer reference. If you do not know these show whatever information you can that will help us to identify the company, such as the company registration number.

Put an 'X' in box C2A if a continuation sheet is used.

Details of company surrendering relief.

You must complete and sign this section if you are using this form as the notice of consent to surrender.

Company name

Italia plc

Tax reference	Accounting period Start date (dd/mm/yyyy)	End date (dd/mm/yyyy)
<i>ITALY/REF</i>	<i>16/12/2002</i>	<i>15/12/2003</i>

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

Signature (needed if you are using this form as the notice of consent to surrender)

Name (in capitals)

Status

Except where a liquidator or administrator has been appointed, any person who is authorised to do so may sign on behalf of the company. A photocopy of a signature is not acceptable.

You need to complete this Part if you are claiming EUFT in your calculation of corporation tax payable, or Part 4 on page 4 if the company is surrendering any amount of EUFT under the Double Taxation Relief (Surrender of Relievable Tax within a Group) Regulations. These regulations apply to income arising on or after 31 March 2001.

You must attach a copy of each surrendering company's notice of consent to the claim.

Claims to EUFT do not apply to consortium companies and, unlike the claims to and surrenders as group relief covered by Parts 1 and 2 of this form, there can be no simplified arrangement for EUFT.

Part 3: Claims to EUFT

You need to complete this Part if you are claiming EUFT in your calculation of corporation tax payable.

Remember to include any box C3 figure in your calculation of corporation tax payable on the form CT600.

Details of claim

Name of surrendering company	Accounting period ¹ of surrendering company	Tax reference ²	Amount claimed £ p
<i>Surrender monkey</i>	<i>31/12/09 22/03/10</i>	<i>1234I234567890</i>	<i>3,500.00</i>

¹ Enter the start and end dates of any period that is different from that covered by this return.

Total £ 3,500.00 p

² Enter the HM Revenue & Customs office number and taxpayer reference. If you do not know these show whatever information you can that will help us to identify the company, such as the company registration number.

Put an 'X' in box C3A if a continuation sheet is used.

X

Part 4: Amounts of EUFT surrendered

You should complete this Part if the company is surrendering any amount of EUFT under the Double Taxation Relief (Surrender of Relievable Tax Within a Group) Regulations.

- A notice of consent to each claim is needed.
- This Part is acceptable as a notice of consent, if the surrendering company details are entered and it is signed by an authorised person in the space below.
- Send a copy of the notice of consent to the HM Revenue & Customs office dealing with the claimant company's return before or at the same time as the claimant company submits its return claiming the EUFT.

Details of surrender

Name of company claiming	Accounting period ¹ of claimant company	Tax reference ²	Amount surrendered £ p
<i>Thales plc</i>	<i>01/02/09 28/02/10</i>	<i>17401234567890</i>	<i>2,000.00</i>

Total £ **2,000.00** p

¹ Enter the start and end dates of any period that is different from that covered by this return.

² Enter the HM Revenue & Customs office number and taxpayer reference. If you do not know these show whatever information you can that will help us to identify the company, such as the company registration number.

Put an 'X' in box C4A if a continuation sheet is used.

X

Details of company surrendering EUFT

You must complete and sign this section if you are using this form as the notice of consent to surrender.

Company Name

EUFT Company which has surplus unrelieved foreign tax

Tax reference	Accounting period Start date (da/mm/yyyy)	End date (da/mm/yyyy)
<i>EUFT/123</i>	<i>01/01/2002</i>	<i>31/12/2003</i>

I certify that all the information I have given on these pages is correct and complete to the best of my knowledge and belief.

Signature (needed if you are using this form as the notice of consent to surrender)

Name (in capitals)

Status

Except where a liquidator or administrator has been appointed, any person who is authorised to do so may sign on behalf of the company. A photocopy of a signature is not acceptable.



- Copy any figure from box C1 in Part 1 to box 36 of form CT600
- Include any figure from box C3 in Part 3 in box 73 of form CT600.
- Follow the advice shown under 'What to do when you have completed the return' on page 23 of the Guide

Run date : 20 August 2010

Company : 9299 - TEST COMPANY LTD

Return period: 01/08/2009 to 31/07/2010

Revenue Ref : 5788030003

TAX COMPUTATION

	£	£	£
Profits per accounts - 01/08/2009 to 31/07/2010		14,378	
Add:			
Bad debts - general reserve	473		709
Depreciation	5,325		7,984
		5,798	
Add balancing charges:			
Less capital allowances:			
		6,395	
Trading profit		26,871	
Less trading losses brought forward		35	
Net trading profit		26,836	
not arising from loan relationships		8,000	
Profits before other deductions and reliefs		34,836	
Deductions and reliefs			
Schedule A losses		(260)	
Profits before charges and group relief		34,576	
Group relief		(15,000)	
Profits chargeable to corporation tax		19,576	
foreign income dividends in period		38	
Total profits		19,614	

Run date : 20 August 2010

Company : 9299 - TEST COMPANY LTD

Return period: 01/08/2009 to 31/07/2010

Revenue Ref : 5788030003

TAX COMPUTATION (Continued)

CORPORATION TAX

£5204 @21% - 243 days	1,092.84	
£2612 @21% - 122 days	548.52	
	<hr/>	
Total tax chargeable	-	1,641.36
Corporation tax chargeable		1,641.36
Tax payable under S419 ICTA 1988 - Loans to participants		6,250.00
Corporation tax chargeable		<hr/> 7,891.36
Income tax deducted from gross income		(84.00)
		<hr/>
Tax payable - your self-assessment		7,807.36
		<hr/> <hr/>
No of associated companies - first financial period	(1)	
No of associated companies - second financial period	(2)	

CAPITAL ALLOWANCES

	<u>Value B/F</u>	<u>Disposal</u>	<u>Balance All/Chge</u>	<u>Addition</u>	<u>First Year</u>	<u>WDA</u>	<u>Balance C/F</u>
Annual investment allowance						500	
Machinery and plant - special rate pool							
Long life	11,200	-	-	-	-	2,800	8,400
Machinery and plant - main pool							
Pool	12,548	-	-	-	-	1,255	11,293
Cars							
Vauxhall Omega	2,100	-	-	-	420	-	1,680
Industrial buildings							
Building	2,900	-	-	-	-	290	2,610
ind 11	1,500	-	-	-	-	-	1,500
Ind 12	4,500	-	-	-	-	-	4,500
Business premises renovation							
OFFICE 192	100,000	-	200	-	-	-	100,200
Totals	<hr/> 134,748	<hr/> -	<hr/> 200	<hr/> -	<hr/> 420	<hr/> 4,845	<hr/> 130,183

Run date : 20 August 2010

Company : 9299 - TEST COMPANY LTD

Return period: 01/08/2009 to 31/07/2010

Revenue Ref : 5788030003

TAX COMPUTATION (Continued)

ALLOCATION OF LOSSES

	Brought Forward	Current Year	Used in Year	Carried Back	Carried Forward
Trading CASE I	401.00	-	35.00	-	366.00
Capital BOX 131	1,095.00	1,310.00	170.00		2,235.00
Schedule A BOX 127	1,000.00	127.00	260.00		867.00
Totals	<u>2,496.00</u>	<u>1,437.00</u>	<u>465.00</u>	-	<u>3,468.00</u>

CHARGEABLE GAIN: introduced by the directors comprises

SALE OF CARPHONE WAREHOUSE, BURY NEW ROAD

PROCEEDS 473,483

COST (FEB 01) 70,480

ENHANCEMENT (JUN 01-FEB 04) 235,804

INDEXATION ON COST 4,863

ON ENHANCEMENT 1,693

(312,840)

160,643