

Redwell Nursery

Tax Computation

For the period 01/09/2022 to 31/08/2023

Tax Reference: 3185613220

Redwell Nursery
Period of Account
01/09/2022 - 31/08/2023

Contents

| | | |
|----|---|---|
| A1 | Corporation tax liability for the period of account | 3 |
| A2 | Corporation tax liability | 3 |
| A3 | Chargeable profits | 3 |

Redwell Nursery
Period of Account 01/09/2022 - 31/08/2023

A1

Total outstanding/(repayable) for the period of account

| | AP to 31/08/2023 £ | Total £ |
|---|--------------------------|------------|
| | ===== | ----- |
| Total Corporation Tax outstanding/(repayable) | | - |
| | | ===== |

A2

Corporation tax liability

| | Ref | AP to 31/08/2023 £ |
|---------------------------------------|-----|--------------------------|
| Profits chargeable to corporation tax | A3 | - |
| | | ===== |
| Tax outstanding/(repayable) | | - |
| | | ===== |

A3

Chargeable profits

| | Ref | £ | AP to 31/08/2023 £ |
|---------------------------------------|-----|---|--------------------------|
| Profits chargeable to corporation tax | A2 | | Nil |
| | | | ===== |



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 | Redwell Nursery |
| 2 | Company registration number | <input type="text"/> <input type="text"/> 1 <input type="text"/> 1 <input type="text"/> 6 <input type="text"/> 1 <input type="text"/> 9 <input type="text"/> 0 <input type="text"/> 9 |
| 3 | Tax reference | <input type="text"/> 3 <input type="text"/> 1 <input type="text"/> 8 <input type="text"/> 5 <input type="text"/> 6 <input type="text"/> 1 <input type="text"/> 3 <input type="text"/> 2 <input type="text"/> 2 <input type="text"/> 0 |
| 4 | Type of company | <input type="text"/> <input type="text"/> 8 |

Northern Ireland (NI)

| | | | | | |
|---|---------------------|--------------------------|---|-----------------------|--------------------------|
| Put an 'X' in the appropriate boxes 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 tax return for the company named above, for the period below | | | |
| 30 | from DD MM YYYY | 35 | to DD MM YYYY |
| | <input type="text"/> 0 <input type="text"/> 1 <input type="text"/> 0 <input type="text"/> 9 <input type="text"/> 2 <input type="text"/> 0 <input type="text"/> 2 <input type="text"/> 2 | | <input type="text"/> 3 <input type="text"/> 1 <input type="text"/> 0 <input type="text"/> 8 <input type="text"/> 2 <input type="text"/> 0 <input type="text"/> 2 <input type="text"/> 3 |
| Put an 'X' in the appropriate boxes 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"/> |

About this return - continued

| | | |
|------------------------------|---|-------------------------------------|
| Accounts and computations | | |
| 80 | I attach accounts and computations for the period to which this return relates | <input checked="" type="checkbox"/> |
| 85 | I attach accounts and computations for a different period | <input type="checkbox"/> |
| 90 | If you're not attaching the accounts and computations, explain why | <div></div> |
| Supplementary pages enclosed | | |
| 95 | Loans and arrangements to participators by close companies - form CT600A | <input type="checkbox"/> |
| 100 | Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches - form CT600B | <input type="checkbox"/> |
| 105 | Group and consortium - form CT600C | <input type="checkbox"/> |
| 110 | Insurance - form CT600D | <input type="checkbox"/> |
| 115 | Charities and Community Amateur Sports Clubs (CASCs) - form CT600E | <input checked="" type="checkbox"/> |
| 120 | Tonnage tax - form CT600F | <input type="checkbox"/> |
| 125 | Northern Ireland - form CT600G | <input type="checkbox"/> |
| 130 | Cross-border royalties - form CT600H | <input type="checkbox"/> |
| 135 | Supplementary charge in respect of ring fence trades - form CT600I | <input type="checkbox"/> |
| 140 | Disclosure of Tax Avoidance Schemes - form CT600J | <input type="checkbox"/> |
| 141 | Restitution tax - form CT600K | <input type="checkbox"/> |
| 142 | Research and Development - form CT600L | <input type="checkbox"/> |
| 143 | Freeports and Investment Zones - form CT600M | <input type="checkbox"/> |
| 144 | Residential Property Developer Tax (RPDT) - form CT600N | <input type="checkbox"/> |
| 96 | Creative industries - form CT600P | <input type="checkbox"/> |

Tax calculation - Turnover

| | | | | | | | | | | | | | | | | | | | | | | |
|-----|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| 145 | Total turnover from trade | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 150 | Banks, building societies, insurance companies and other financial concerns | | | | | | | | | | | | | | | | | | | | <input type="text"/> | |
| | - put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145 | | | | | | | | | | | | | | | | | | | | | |

Income

| | | | | | | | | | | | | | | | | | |
|-----|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 155 | Trading 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"/> | 0 | . | <input type="text"/> | <input type="text"/> |
| 160 | Trading losses brought forward set against trading 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"/> | |
| 165 | Net trading profits – box 155 minus box 160 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <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"/> |
| 170 | Bank, building society or other interest, and profits from non-trading loan relationships | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> | |
| 172 | Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period | | | | | | | | | | | | | <input type="text"/> | | | |

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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 190 | Income from a property business | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 200 | Tonnage tax 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"/> |
| 205 | Income not falling under any other heading | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Chargeable gains

| | | | | | | | | | | | | | | | | | |
|------------|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|----------------------|
| 210 | Gross chargeable gains | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Deductions and reliefs

| | | | | | | | | | | | | | | | | | |
|------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|----------------------|
| 240 | Losses on unquoted shares | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 245 | Management expenses | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <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"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <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) | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 265 | Non-trading losses on intangible fixed assets | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 275 | Total trading losses of this or a later 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"/> |
| 280 | Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275 | | | | | | | | | | | | | | | |
| 285 | Trading losses carried forward and claimed against total 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"/> |
| 290 | Non-trade capital allowances | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 295 | Total of deductions and reliefs – total of boxes 240 to 275, 285 and 290 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 300 | Profits before qualifying donations and group relief – box 235 minus box 295 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 305 | Qualifying donations | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 310 | Group 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"/> |
| 312 | Group relief for carried forward losses | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 315 | Profits chargeable to Corporation Tax – box 300 minus boxes 305, 310 and 312 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> |
| 320 | Ring fence profits 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"/> |
| 325 | Northern Ireland profits 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"/> |

Tax calculation

| | | | |
|------------|---|-------------------------------------|----------------------|
| 326 | Number of associated companies in this period | <input type="text"/> | <input type="text"/> |
| 327 | Number of associated companies in the first financial year | <input type="text"/> | |
| 328 | Number of associated companies in the second financial year | <input type="text"/> | |
| 329 | Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief | <input checked="" type="checkbox"/> | X |

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

| | Financial year (yyyy) | | Amount of profit | | Rate of tax % | | Tax |
|------------|-----------------------|------------|------------------|------------|---------------|------------|-----|
| 330 | 2 0 2 2 | 335 | £ | 340 | 19% | 345 | £ p |
| | | 350 | £ | 355 | | 360 | £ p |
| | | 365 | £ | 370 | | 375 | £ p |
| 380 | 2 0 2 3 | 385 | £ | 390 | 19% | 395 | £ p |
| | | 400 | £ | 405 | | 410 | £ p |
| | | 415 | £ | 420 | | 425 | £ p |

Tax calculation - continued

| | | | | | | | | | | | | | | | | | | | | | |
|--|-----|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|---|---|---|
| Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425 | 430 | £ | | | | | | | | | | | | | | | | 0 | • | 0 | 0 |
| Marginal relief | 435 | £ | | | | | | | | | | | | | | | | | • | | |
| Corporation Tax chargeable - box 430 minus box 435 | 440 | £ | | | | | | | | | | | | | | | | 0 | • | 0 | 0 |

Reliefs and deductions in terms of tax

| | | | | | | | | | | | | | | | | | | | | | |
|-----|--|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|--|--|
| 445 | Community Investment Tax Relief | £ | | | | | | | | | | | | | | | | | • | | |
| 450 | Double Taxation Relief | £ | | | | | | | | | | | | | | | | | • | | |
| 455 | Put an 'X' in box 455 if box 450 includes an underlying rate relief claim | | | | | | | | | | | | | | | | | | | | |
| 460 | Put an 'X' in box 460 if box 450 includes an amount carried back from a later period | | | | | | | | | | | | | | | | | | | | |
| 465 | Advance Corporation Tax | £ | | | | | | | | | | | | | | | | | • | | |
| 470 | Total reliefs and deduction in terms of tax - total of boxes 445, 450 and 465 | £ | | | | | | | | | | | | | | | | | • | | |

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

| | | | | | | | | | | | | | | | | | | | | | |
|-----|--|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|--|--|
| 471 | Coronavirus Job Retention Scheme (CJRS) received | £ | | | | | | | | | | | | | | | | | • | | |
| 472 | CJRS entitlement | £ | | | | | | | | | | | | | | | | | • | | |
| 473 | CJRS overpayment already assessed or voluntary disclosed | £ | | | | | | | | | | | | | | | | | • | | |
| 474 | Other coronavirus overpayments | £ | | | | | | | | | | | | | | | | | • | | |

Energy levies

| | | | | | | | | | | | | | | | | | | | | | |
|-----|--|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|---|---|
| 986 | Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable | £ | | | | | | | | | | | | | | | | | • | 0 | 0 |
| 987 | Electricity Generator Levy (EGL) exceptional generation receipts | £ | | | | | | | | | | | | | | | | | • | 0 | 0 |

Calculation of tax outstanding or overpaid

| | | | | | | | | | | | | | | | | | | | | | |
|-----|--|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|---|---|---|
| 475 | Net Corporation Tax liability - box 440 minus box 470 | £ | | | | | | | | | | | | | | | | 0 | • | 0 | 0 |
| 480 | Tax payable on loans and arrangements to participators | £ | | | | | | | | | | | | | | | | | • | | |
| 485 | Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A | | | | | | | | | | | | | | | | | | | | |
| 490 | Controlled Foreign Companies (CFC) tax payable | £ | | | | | | | | | | | | | | | | | • | | |
| 495 | Bank levy payable | £ | | | | | | | | | | | | | | | | | • | | |
| 496 | Bank surcharge payable | £ | | | | | | | | | | | | | | | | | • | | |
| 497 | Residential Property Developer Tax (RPDT) payable | £ | | | | | | | | | | | | | | | | | • | | |

Calculation of tax outstanding or overpaid - continued

| | | | | | | | | | | | | | | | | |
|------------|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| 500 | CFC tax, bank levy, bank surcharge and RPDT payable – total of boxes 490, 495, 496 and 497 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| 501 | EOGPL 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"/> |
| 502 | EGL 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"/> |
| 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"/> |
| 510 | Tax chargeable – total of boxes 475, 480, 500, 501, 502 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"/> | 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"/> |
| 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"/> |
| 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"/> | 0 | . | 0 | 0 |
| 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"/> | 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"/> |
| 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"/> | 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"/> |
| 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"/> |
| 540 | Creatives 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"/> |
| 541 | Audio-Visual expenditure credit (AVEC) and Video Games expenditure credit (VGEC) | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <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, creatives tax credit and AVEC/VGEC – total box 530 to 541 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <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"/> |
| 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"/> |
| 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"/> |
| 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"/> |
| 570 | Surplus Research and Development credits and creatives 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"/> |

Tax reconciliation - continued

| | | | | | | | | | | | | | | | | |
|------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| 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"/> |
| 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"/> |
| 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"/> |
| 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"/> |
| 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"/> |
| 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"/> |
| 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"/> |
| 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"/> |
| 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"/> |
| 614 | Audio-Visual expenditure credit and Video Games expenditure credit 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"/> |
| 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"/> |

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616 Yes – goods ☐

617 Yes – services ☐

618 No – neither ☐

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"/> |
| 625 | Number of 51% group companies | <input style="width: 100px;" type="text"/> |
| 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 style="width: 30px;" 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 style="width: 30px;" type="checkbox"/> |
| 635 | is within a group payments arrangement for the period | <input style="width: 30px;" type="checkbox"/> |
| 640 | has written down or sold intangible assets | <input style="width: 30px;" type="checkbox"/> |
| 645 | has made cross-border royalty payments | <input style="width: 30px;" 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"/> |

Research and Development (R&D) or creatives enhanced expenditure and tax reliefs

Land remediation enhanced expenditure

Information about capital allowances and balancing charges/disposal values

CT600(2025) Version 3

Allowances and charges in the calculation of trading profits and losses - continued

| | Capital allowances | | | | | | | | | | Disposal value | | | | | | | | | |
|--------------------------------|--------------------|---|--|--|--|--|--|--|--|--|----------------|---|--|--|--|--|--|--|--|--|
| Electric vehicle charge-points | 713 | £ | | | | | | | | | 714 | £ | | | | | | | | |
| Enterprise zones | 721 | £ | | | | | | | | | 722 | £ | | | | | | | | |
| Zero-emission goods vehicles | 723 | £ | | | | | | | | | 724 | £ | | | | | | | | |
| Zero-emission cars | 726 | £ | | | | | | | | | 727 | £ | | | | | | | | |

Allowances and charges not included in the calculation of trading profits and losses

| | Capital allowances | | | | | | | | | | Balancing charges | | | | | | | | | |
|--|--------------------|---|--|--|--|--|--|--|--|--|-------------------|---|--|--|--|--|--|--|--|--|
| Annual investment allowance | 735 | £ | | | | | | | | | | | | | | | | | | |
| Structures and buildings | 736 | £ | | | | | | | | | | | | | | | | | | |
| Full expensing | 733 | £ | | | | | | | | | 734 | £ | | | | | | | | |
| Business premises renovation | 740 | £ | | | | | | | | | 745 | £ | | | | | | | | |
| Machinery and plant – super-deduction | 741 | £ | | | | | | | | | 742 | £ | | | | | | | | |
| Machinery and plant – special rate allowance | 743 | £ | | | | | | | | | 744 | £ | | | | | | | | |
| Other allowances and charges | 750 | £ | | | | | | | | | 755 | £ | | | | | | | | |
| | Capital allowances | | | | | | | | | | Disposal value | | | | | | | | | |
| Electric vehicle charge-points | 737 | £ | | | | | | | | | 738 | £ | | | | | | | | |
| Enterprise zones | 746 | £ | | | | | | | | | 747 | £ | | | | | | | | |
| Zero-emission goods vehicles | 748 | £ | | | | | | | | | 749 | £ | | | | | | | | |
| Zero-emission 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"/> |
| 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"/> |
| 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"/> |
| 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"/> |
| 772 | Machinery and plant – super-deduction | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | • | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 773 | Machinery and plant – special rate allowance | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <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"/> |

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

Excess amounts

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

| | | |
|------------|--|--|
| 856 | Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream 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"/> |
| 857 | Amount of group relief claimed which relates to NI trading losses used against NI trading 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"/> |
| 858 | Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading 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"/> |

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.

| | | | | | | | | | | | | | | | | |
|-----|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| 865 | Repayment of 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"/> |
| 870 | Repayment of Income 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"/> |
| 875 | Payable Research and Development 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"/> |
| 880 | Payable Research and Development expenditure 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"/> |
| 885 | Payable creatives 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"/> |
| 886 | Payable Audio-Visual expenditure credit and Video Games expenditure 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"/> |
| 890 | Payable land remediation or 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"/> |
| 895 | Payable 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"/> |

Including surrenders under the Instalment Payments Regulations

900 The following amount is to be surrendered £ .

Put an 'X' in the appropriate boxes below
the joint Notice is attached ☐ 905 ☐

or ☐ 910 ☐
will follow

915 Please stop repayment of the following amount until we send you the Notice £ .

Bank details (for a 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"/> |
| 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"/> |

Payments to a person other than the company

| | | |
|-----|---|--------------------------|
| 943 | Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable | <input type="checkbox"/> |
| 945 | Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent) | <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="K Butler"/> |
| 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="Trustee"/> |



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 *CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

| | | |
|---|---|---------------------|
| E1 | Company name (name of charity or CASC) | Redwell Nursery |
| E2 | Tax reference | 3 1 8 5 6 1 3 2 2 0 |
| Period covered by this supplementary page (cannot exceed 12 months) | | |
| E3 | from DD MM YYYY | 0 1 0 9 2 0 2 2 |
| E4 | to DD MM YYYY | 3 1 0 8 2 0 2 3 |

Claims to exemption (this section should be completed in all cases)

| | | |
|---|-----|-----------------|
| Charity/CASC repayment reference | E5 | |
| Charity Commission registration number, or OSCR number (if applicable) | E10 | CE003408 |
| Put an 'X' in the relevant box if during the period covered by these supplementary pages: | | |
| The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period) | E15 | X |
| All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only | E20 | X |
| Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600 | E25 | |
| I claim exemption from tax | | |
| Name | E30 | K Butler |
| Status | E35 | Trustee |
| Date DD MM YYYY | E40 | 1 7 0 7 2 0 2 5 |

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax.

E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on form CT600 in the appropriate boxes.

| Type of income | Amount |
|--|-------------------------|
| Enter total turnover from exempt charitable trading activities | E50 £ 1 4 8 3 8 3 • 0 0 |
| Investment income - exclude any amounts included on form CT600 | E55 £ • 0 0 |
| UK land and buildings - exclude any amounts included on form CT600 | E60 £ • 0 0 |
| Gift Aid - exclude any amounts included on form CT600 | E65 £ • 0 0 |
| From other charities - exclude any amounts included on form CT600 | E70 £ • 0 0 |
| Gifts of shares or securities received | E75 £ • 0 0 |
| Gifts of real property received | E80 £ • 0 0 |
| Other sources (not included above) | E85 £ • 0 0 |
| Total of boxes E50 to E85 | E90 £ 1 4 8 3 8 3 • 0 0 |

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

| Type of expenditure | Amount |
|--|--------------------------|
| Trading costs in relation to exempt charitable activities (in box E50) | E95 £ 1 3 3 4 6 8 • 0 0 |
| UK land and buildings costs in relation to exempt charitable activities (in box E60) | E100 £ • 0 0 |
| All general administration/governance costs | E105 £ • 0 0 |
| All grants and donations made within the UK | E110 £ • 0 0 |
| All grants and donations made outside the UK | E115 £ • 0 0 |
| Other expenditure not included above, or not used in calculating figures entered on the form CT600 | E120 £ • 0 0 |
| Total of boxes E95 to E120 | E125 £ 1 3 3 4 6 8 • 0 0 |

Information required

Charity/CASC assets

Disposals in period
(total consideration received)

Held at the end of the period
(use accounts figures)

Tangible fixed
assets

E130 £

E135 £

UK investments
(excluding
controlled companies)

E140 £

E145 £

Shares in,
and loans to,
controlled companies

E150 £

E155 £

Overseas
investments

E160 £

E165 £

Loans and non-trade debtors

E170 £

Other current assets

E175 £

Qualifying investments and loans

Applies to charities only. See CT600 Guide

E180

Value of any non-qualifying investments and loans

Applies to charities only. See CT600 Guide

E185 £

Number of subsidiary or associated companies the charity
controls at the end of the period. Exclude companies that
were dormant throughout the period

E190