



# Company Tax Return

## Form CT600 (2002) Version 1

For accounting periods ending on or after 1 July 1999

This form (or an Inland Revenue approved substitute version of it), together with any relevant *Supplementary Pages*, must be used whenever a company is required by form CT603 (the *Notice*) to deliver a company tax return for any period ended on or after 1 July 1999. This form sets out the information we need and provides a standard format for calculations. Please complete the 'Company information' immediately and then read the notes on pages 2 and 3 and Section 1 on pages 4 and 5 before completing any other sections.

### Company information

Company name

WINGPATH LTD

Company registration number (if registered)

2126469

Reference - as shown on the Notice

2117009012 /

Address - Registered office address, or if not registered, Treasurer's address - complete if different from that shown on the Notice.

6 EDDEYS LANE  
HEADLEY  
HAMPSHIRE

Postcode GU358HU

Period covered by this return (cannot exceed 12 months)

From (dd/mm/yyyy)

01/04/2003

To

31/03/2004

Now read the notes on pages 2 and 3 and Section 1 on pages 4 and 5 before you complete the rest of the form and any of the *Supplementary Pages* you might need. Fill in the 'Summary' and 'Declaration' below only when you have completed the relevant sections, and before you send back the return to the issuing Inland Revenue office.

### Summary of return information

Is there a repayment?

Put an 'X' in box if 'Yes'

Put an 'X' in box if 'Yes'

- for this period? ☐
- for an earlier period? ☐

I have read and completed the appropriate parts of Section 7 on pages 14 and 15  
(S102 FA 1989 surrender is a repayment claim for this purpose)

Are you filing more than one return for this company now?

☐

Does this return contain estimated figures?

Read note 3 before completing this box

☐

Are you seeking approved investment trust company status under S842(1) ICTA 1988?  
Attach a schedule showing how the company has met all the conditions. See note 26

☐

I attach

- accounts and computations for the period to which this return relates ☐ yes
- accounts and computations for a different period ☐ no

- if no accounts, say why not

I am sending you the following completed *Supplementary Pages* as part of the return form Put an 'X' in appropriate box(es)

Loans to participators by close companies (CT600A)

☐

Tonnage tax (CT600F)

☐

Controlled foreign companies (CT600B)

☐

Corporate Venturing Scheme (CT600G)

☐

Group and consortium (CT600C)

☐

Cross-border royalties (CT600H)

☐

Insurance (CT600D)

☐

Supplementary charge in respect of ring fence trades (CT600I)

☐

Charities and Community Amateur Sports Clubs (CASCs) (CT600E)

☐

### Declaration

#### Warning

Giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to the company and you being prosecuted.

#### Declaration

The information I have given on this form and the accompanying *Supplementary Pages* is correct and complete to the best of my knowledge and belief.

Signature

Except where a liquidator 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

Name (in capital letters)

FRANK O'GORMAN

Date (dd/mm/yyyy)

Status

Secretary

## General advice on CTSA

Notes here and elsewhere on CT600 forms, including the CT600 Guide (2002) (the *Guide*) do not give a detailed description of corporation tax self assessment (CTSA) for companies.

The notes have been written to help you

- understand your corporation tax obligations
- complete the company tax return form (CT600).

Under CTSA, companies have to use the format set out by the Inland Revenue. They will be able to do so by completing the official return form, a photocopy of it, or a software or substitute version approved by the Inland Revenue.

Much basic advice relevant to completing the CT600, and any necessary *Supplementary Pages*, is shown on the forms themselves. The *Guide* has additional notes, either relevant to CTSA generally, or specific to box entries you may need to make, where we cannot fit the advice directly onto the relevant return form. We also list at the end of the *Guide* tax rates and limits, and some further information available, and where you can find it.

The notes here and in the *Guide* do not give a detailed account of how to calculate the company's liability. You are advised to seek professional advice about any transactions that seem likely to give rise to the liability, or relief referred to, if you are not a tax expert.

If you make a mistake while completing the CT600 or any of the *Supplementary Pages*, make a note of the form name and its number and download a copy from the Inland Revenue's website ([www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk)) or call the CTSA Orderline on 0845 300 6555, or Fax 0845 300 6777 for a replacement copy. The CTSA Orderline is open 7 days a week between 8am and 10 pm. Please note that only the Orderline, not local Inland Revenue offices, hold supplies.

## Companies in partnership

If the company carries on a trade, profession or business in partnership, please include with the company tax return a note of the partnership tax reference number. For this purpose a partnership includes a partnership governed by the Partnership Act 1890, a Limited Partnership registered under the Limited Partnership Act 1907, and a Limited Liability Partnership which carries on a business with a view of profit and which is registered under the Limited Liability Partnership Act 2000.

You must also include the profits, gains, losses or income allocated to the company by the partnership statement. The amounts should be included in the appropriate boxes of the form CT600. Where the company and the partnership accounting periods are not the same, the company's share of profits should be apportioned (normally on a time basis) to its own accounting periods.

If the company is a member of a foreign partnership, please include with the return a copy of the partnership accounts together with the computation showing its share of partnership taxable profits, gains, losses or income. That share should be included in the appropriate boxes as detailed above.

## Companies accounting in foreign currencies

If the company is:

- a UK company which prepares its accounts in a currency other than sterling ("a foreign currency"), or
- a company which prepares its accounts in sterling, but has a branch or other part of its business for which financial records are kept in a foreign currency, or
- a non-resident company which submits a return of accounts in sterling for a UK branch, based on financial records kept in a foreign currency,

special rules apply, but you must still complete each relevant box on the CT600 in sterling.

If the company is a UK company which prepares its accounts in a foreign currency, you should compute all the profits and losses of the company (except capital gains and losses) in that foreign currency. You should then make whatever deductions are appropriate for trading losses, management expenses and non-trade loan relationships deficits which have been brought forward from an earlier accounting period and are expressed in that currency. You then take the sterling equivalent of the resulting figure.

This, when aggregated with chargeable gains, and any reliefs or deductions expressed in sterling (such as group relief), gives the profit chargeable to corporation tax to be entered into box 33. You must, however, translate each item of income comprised within the overall figure of profit, and each deduction claimed, into sterling before entering it on to the CT600.

If the company prepares its accounts partly from financial statements in a foreign currency (the first two bullet points above), you should compute the profits or losses of the branch in the foreign currency, and then translate the result into sterling.

Wherever you need to translate amounts from the foreign currency into sterling, you should do it in a way which accords with generally accepted accounting practice, and you should use the exchange rate employed in the company's accounts (provided it is an arm's length rate).

## Important points

- As soon as you receive the **Notice to deliver a company tax return (the Notice)** make sure you obtain all the *Supplementary Pages* you need. The information on pages 4 and 5 in Section 1 should help you decide which you will need and how to get them. Please contact the Inland Revenue office shown on the *Notice* if you need more help.
- **Members' clubs, societies and voluntary associations** may only need to complete the *Company information, Summary and Declaration* sections on page 1, and the short calculation on pages 6 and 7. Community Amateur Sports Clubs (CASCs) need to complete the *Charities and CASC Supplementary Pages (form CT600E)*. Note 1 in the *Company Tax Return Guide (the Guide)* gives advice about what to complete but our leaflet '*Clubs, societies and voluntary associations*' (IR46) gives more detailed information and includes an example of a completed form CT600. The leaflet is available to download from the Inland Revenue's website ([www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk)) or from the CTSA Orderline on 0845 300 6555.
- '**Company**' includes every kind of body, club, society, association or organisation that is chargeable to corporation tax, whether or not it is incorporated.
- Please follow the instructions by each box but **do not** make an entry where the company did not have the item specified. Please do **not** enter minus amounts in any box. Enter whole figures only in the boxes unless decimals or pence are shown.
- Some box numbers are out of order and there is no box number 113, 161 or 170. Boxes that are out of order have been added to the Version 1 form since 1999 to take account of changes in the law in years 2000 to 2002.
- References to *notes* throughout the form are to those in the *Guide* which will help you complete this return form.

## Which sections you need to complete

After pages 2 and 3, read Section 1 on pages 4 and 5, then obtain and complete any relevant *Supplementary Pages*.

All trading companies must complete Section 2. All companies must then complete either the Short calculation (Section 3) or the Detailed calculation (Section 4). Advice at the beginning of each calculation will help you decide which one is appropriate. If you have no entries, or only zero entries (where there are losses), to make you need not complete Section 3 or 4, but you should complete Sections 5 or 6 as appropriate.

Complete Section 5 if you are claiming capital allowances or enhanced expenditure on Research and Development or land remediation expenditure.

Complete Section 6 if, in this period, the company has any of the losses or excess amounts listed there. Group companies must also show the maximum amounts they intend to surrender by way of group or consortium relief.

Complete Section 7 if you wish to give us general or specific instructions about repayments, including any surrenders.

Completion of Section 8 is optional but we would like you to complete it if the company charges directors' remuneration in its accounts.

## What to do when you have completed the return form

When you have completed the appropriate sections make sure you give us all the information requested in the Summary on page 1. Once you have done this, sign and date the *Declaration* and send the **whole** form to us. Attach any supporting calculations, claims or surrender documentation. Send them along with the relevant completed *Supplementary Pages*, company accounts, computations and, where prepared, directors' and auditors' reports. Note 3 tells you the date by which you must do this (the filing date).

It is a good idea to keep a copy of the completed return for your own records.

You must pay any tax outstanding that you calculate is due. A payslip was attached to the *Notice*, which also includes advice on how to pay. Note 20 tells you about payment dates.

Do not send back the *Guide* but please keep it for reference purposes.

## When we receive the return

When we receive your completed return we will process it, based on your figures, and record the amount you have shown on form CT600 as the tax due for this period. At this stage we will acknowledge receipt of the return.

The *note* on page 12 of the *Guide* tells you the time limits within which you can amend the return, and within which we can correct or enquire into it.

## Remember

- Interest is charged on tax paid late.
- The company may be liable to penalties if its return is late or incorrect.

## Section 1: Which *Supplementary Pages* must be completed?

This Section will help you decide if you need any *Supplementary Pages*. Most company agents have supplies but if you do not have an agent, or your agent does not hold stocks, please call the CTSA Orderline on 0845 300 6555, or fax on 0845 300 6777. Make a note of the name and form number of the *Supplementary Page(s)* you want before calling. The CTSA Orderline is open 7 days a week from 8am to 10pm. Also you can download them from the Inland Revenue's website [www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk)

If you need further advice please contact the Inland Revenue office shown on the *Notice*. **Please note that local offices do not hold stocks of forms.**

Members' clubs, societies and voluntary associations are unlikely to need any *Supplementary Pages* unless registered with the Inland Revenue as a Community Amateur Sports Club.

### Close companies (see note 2)

If the company is close and made a loan, or loans, to an individual participator, or associate of a participator, in the return period which has not been repaid within the return period, **you must complete** the *Loans to participators by close companies Supplementary Pages (form CT600A)* and the Detailed calculation on pages 8 to 11.

### Controlled foreign companies (CFCs) (See 'Other publications of interest' on page 12 of the Guide)

If, in this period, the company had an interest of 25% or more in a foreign company which was controlled from the UK, **you must complete** the *Controlled foreign companies Supplementary Pages (form CT600B)* and, if there is a charge under S747 ICTA 1988, the Detailed calculation on pages 8 to 11.

### Group and/or consortium companies

If the company is claiming or surrendering any amounts under the group relief or consortium relief provisions or is claiming or surrendering any eligible unrelieved foreign tax (EUFT) for this period **you must complete**

- the *Group and consortium Supplementary Pages (form CT600C)*
- the Detailed calculation on pages 8 to 11, if you are claiming group or consortium relief or EUFT, and
- Section 6 on page 13 if you are surrendering any group or consortium relief.

### Insurance companies and friendly societies

If the company or society

- made claims in this period under Schedule 19AB ICTA 1988 to provisional payments (including notional repayments in respect of tax on gilt interest) or
- has entered into business in the accounting period which it treats as overseas life assurance business (OLAB)

**you must complete** the *Insurance Supplementary Pages (form CT600D)* and the Detailed calculation on pages 8 to 11.

### Charities and Community Amateur Sports Clubs (CASCs)

If, in this period, the charity/CASC is claiming exemption or partial exemption from tax **you must complete** the *Charities and Community Amateur Sports Clubs Supplementary Pages (form CT600E)* and any relevant section of the CT600 for taxable income.

### Tonnage tax

If, for a period beginning on or after 1 January 2000, the company or group operates ships and has elected for the tonnage tax regime, **you must complete** the *Tonnage tax Supplementary Pages (form CT600F)* and the Detailed calculation on pages 8 to 11.

## Corporate Venturing Scheme (CVS)

If, for shares issued on or after 1 April 2000 but before 1 April 2010, the company is claiming under CVS:

- investment relief on the amount subscribed for shares, or
- relief against income for losses on disposals of shares, whether the claim is to be given effect to in this or an earlier period, or
- postponement of certain chargeable gains where the gains are reinvested

**you must complete** the *Corporate Venturing Scheme Supplementary Pages (form CT600G)* and the Detailed calculation on pages 8 to 11.

## Cross-border royalties

If the company makes royalty payments overseas after 1 October 2002, and reasonably believes that the recipient of the royalties would be entitled to treaty relief on any tax deducted, the company is entitled to make such payments without deduction of tax or at the rate specified by reference to the double taxation treaty appropriate to the country of residence of the payee.

All UK companies that make such payments **must complete** the *Cross-border royalties Supplementary Pages (form CT600H)*, as well as any relevant section of *form CT600*. All companies that make any cross-border royalty payment, whether or not under such reasonable belief, should also complete box 165 at the end of either Section 3 or 4.

## Oil extraction activities subject to the supplementary charge in respect of ring fence trades

If, for any period beginning (or deemed to have begun) on or after 17 April 2002 the company carried on a ring fence trade **you must complete** the *Supplementary charge in respect of ring fence trades Supplementary Pages (form CT600I)* and the Detailed calculation on pages 8 to 11.

## Section 2: Turnover of the company (see note 4)

You must complete this Section if the company has trading or professional income.

Members' clubs, societies and voluntary associations that do not trade outside their membership need not complete this Section.

Investment companies and Unit Trusts need not complete this Section.

### Turnover

#### 1 Total turnover from trade or profession

*Enter the total for this return period. Enter whole figures only*

1 £ 1602

#### 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. See note 4*

2

***This is the end of Section 2. Unless you have no entries to make, please now complete either Section 3 on pages 6 and 7, OR Section 4 on pages 8 to 11.***



## Section 3: Short calculation

You may complete this section if it covers all the entries you need to make and each entry is less than £10 million.

In all other cases, or if you prefer, complete Section 4 instead. You should enclose explanations and calculations of any figures you have estimated or which are not immediately recognisable from the company's accounts and complete the box in the Summary on page 1. If you include a valuation you should state from where you obtained it. The figures to be entered are those adjusted for tax purposes, after deducting capital allowances and adding balancing charges, where appropriate.

If the company is close and has made loans to an individual participator, or associate of a participator, in this period that were not repaid within the period, you need to complete Section 4 instead.

Please note that certain numbered boxes are missing from the Short calculation.

### Income

Enter whole figures only, unless decimals or pence are shown.

3	Trading and professional profits <i>Complete Section 6 if there is a loss. See note 5</i>	3 £	
4	Trading losses brought forward claimed against profits <i>Only include losses made in the same trade. Include charges treated as losses. Do not enter an amount larger than is needed to cover the profits in box 3. See notes 5 and 6</i>	4 £	
5	Net trading and professional profits <i>If box 4 equals box 3, enter '0'. Leave this box blank if there are no trading profits in box 3</i>		box 3 minus box 4 5 £
7	Profits and gains from non-trading loan relationships and derivative contracts (financial instruments) <i>Include bank, building society or other interest, taking into account gains and losses from exchange fluctuations, and any other profits and gains even if tax has been deducted. Also include intra-group income under S247(4) ICTA 1988 which represents interest on loan relationships. You will need to complete the 'Detailed calculation', at Section 4 and Section 6 if you have deficits on non-trading loan relationships from this, earlier or later accounting periods to include. See note 8</i>	7 £	
8	Annuities, annual payments and discounts not arising from loan relationships and from which income tax has not been deducted <i>Exclude any amount included in box 7</i>	8 £	
10	Income from which income tax has been deducted <i>Enter the gross amount before tax and exclude any amount included in box 7. See note 9</i>	10 £	
12	Income from UK land and buildings <i>Enter the amount net of allowable expenses. Complete Section 6 if there is a loss. See note 10</i>	12 £	
159	Non-trading gains on intangible fixed assets <i>From assets created or acquired on or after 1 April 2002. See note 35</i>	159 £	
146	Annual profits and gains not falling under any other heading <i>Enter amount net of losses. Complete Section 6 if there is a loss. See note 7</i>	146 £	

### Chargeable gains

14	Gross chargeable gains <i>Complete Section 6 if there is a loss. See note 11</i>	14 £	
15	Allowable losses including losses brought forward <i>Do not enter an amount larger than the amount of gross gains shown in box 14. See note 11</i>	15 £	
16	Net chargeable gains <i>If box 15 equals box 14, enter '0'</i>		box 14 minus box 15 16 £
19	Profits before other deductions and reliefs		total of boxes 5, 7, 8, 10, 12, 159, 146 and 16 19 £

### Deductions and reliefs

26	Trading losses of this or a later accounting period & under S393A ICTA 1988	26	27 £
27	<i>Put an 'X' in box 26 if amounts carried back from later accounting periods are included in box 27. See note 12</i>		
30	Profits before charges		box 19 minus box 27 30 £
31	Charges paid <i>Include qualifying charity giving. This figure must not exceed profits shown in box 30. See note 13</i>	31 £	

### Corporation tax profits

33	Profits chargeable to corporation tax		box 30 minus box 31 33 £
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Copy this figure in box 33 to the box at the top of page 7

**Section 3: Short calculation continued****33 Profits chargeable to corporation tax** Enter the figure from box 33 on page 6

£

**Tax calculation** If you claim tax is chargeable at the starting or small companies' rate, or if you are claiming marginal starting rate or small companies' relief, complete boxes 34 - 38. If there are no associated companies, or franked investment income, please enter the financial year(s) in boxes 35 and 37, and '0' in boxes 34, 36 and, if necessary, 38. See notes 15 and 20

34 Franked investment income and foreign income dividends arising in the period covered by the return. See note 15

34

£

35 - 38 Number of companies associated with this company in the/each financial year covered by this return  
Exclude this company. See note 15

Financial year (yyyy)

Number of associated companies

35

36

37

38

**39 - 59 Corporation tax chargeable** See note 16 and page 12 of the Guide

Financial year (yyyy)

Amount of profit

Rate of tax

Tax

39

40

£

41

•

%

42

£

p

49

50

£

51

•

%

52

£

p

box 42 plus box 52

59 Corporation tax chargeable

59

£

p

**Reliefs and deductions in terms of tax**

60 Marginal starting rate or small companies' relief  
Attach your computation. See notes 15 and 16

60

£

p

62 Advance corporation tax (restricted if necessary)  
See note 17

62

£

p

63 Total reliefs and deductions in terms of tax  
Cannot exceed corporation tax chargeable amount in box 59

63

£

p

68 Tax chargeable

68

£

p

69 Income tax deducted from gross income included in profits  
Do not include deductions used to cover income tax for which the company was liable to account to the Inland Revenue on payments it has made. See note 18

69

£

p

70 Income tax repayable to the company  
Complete if box 69 is greater than box 68. Also complete Section 7

70

£

p

**72 Tax payable - this is your self-assessment of tax payable**

Follow the instructions over the box. Enter 0.00 if you calculate that no tax is payable.  
See notes 20 and 34

72

£

p

**Tax reconciliation**

73 Deductions (before 6 April 2002 only) under the Construction Industry Scheme  
Enclose forms CIS25 for amount entered. See note 19

73

£

p

74 Construction industry deductions repayable - before 6 April 2002 only  
Complete if box 73 is greater than box 72. Also complete Section 7

74

£

p

75 Tax already paid (and not already repaid)  
Exclude amounts entered in boxes 69 and 73. See note 21

75

£

p

76 Tax outstanding  
This amount is payable to the Accounts Office. See note 23

76

£

p

77 Tax overpaid  
Complete Section 7

77

£

p

**Indicators**

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

79 should have made (whether it has or not) quarterly instalment payments under the Corporation Tax (Instalment Payments) Regulations 1998 See notes 20 and 34

79

80 is within a group payment arrangement for this period See note 34

80

164 has written down or sold intangible assets See note 35

164

165 has made cross-border royalty payments whether or not form CT600H completed.  
See Section 1 note on page 5

165

*This is the end of the Short calculation.*

## Section 4: Detailed calculation

Complete this section if you have entries to make other than zeros, and you have not completed Section 3. You should enclose explanations and calculations of any figures you have estimated or which are not immediately recognisable from the company's accounts and complete the box in the Summary on page 1. If you have included a valuation you should state from where you obtained it. The figures to be entered are those adjusted for tax purposes, after deducting capital allowances and adding balancing charges where appropriate.

### Income

Enter whole figures only, unless decimals or pence are shown.

<p><b>3</b> Trading and professional profits <i>Complete Section 6 if there is a loss. See note 5</i></p>	<p><b>3</b> £ 0</p>	
<p><b>4</b> Trading losses brought forward claimed against profits <i>Only include losses made in the same trade. Include charges treated as losses. Do not enter an amount larger than is needed to cover the profits in box 3. See notes 5 and 6</i></p>	<p><b>4</b> £</p>	
<p><b>5</b> Net trading and professional profits <i>If box 4 equals box 3, enter '0'. Leave this box blank if there are no trading profits in box 3</i></p>		<p style="text-align: right;">box 3 minus box 4</p> <p><b>5</b> £ 0</p>
<p><b>6</b> Profits and gains from non-trading loan relationships and derivative contracts &amp; (financial instruments) <i>Include bank, building society or other interest, taking into account gains and losses from exchange fluctuations, and any other profits and gains even if tax has been deducted. Also include intra-group income under S247(4) ICTA 1988 which represents interest on loan relationships. You will need to complete box 18 and/or box 25, and Section 6 if you have deficits on non-trading loan relationships from this, earlier or later accounting periods to include. Put an 'X' in box 6 if the figure in box 7 is net of carrying back a deficit from a later accounting period. See note 8</i></p>	<p><b>6</b></p>	<p><b>7</b> £</p>
<p><b>8</b> Annuities, annual payments and discounts not arising from loan relationships and from which income tax has not been deducted <i>Exclude any amount included in box 7</i></p>		<p><b>8</b> £</p>
<p><b>9</b> Overseas income within Sch D Case V <i>Complete Section 6 if there is a loss</i></p>		<p><b>9</b> £</p>
<p><b>10</b> Income from which income tax has been deducted <i>Enter the gross amount before tax and exclude any amount included in box 7. See note 9</i></p>		<p><b>10</b> £</p>
<p><b>11</b> Intra-group income under S247(4) ICTA 1988 election where tax has not been deducted <i>Exclude any amount included in box 7</i></p>		<p><b>11</b> £</p>
<p><b>12</b> Income from UK land and buildings <i>Enter the amount net of allowable expenses. Complete Section 6 if there is a loss. See note 10</i></p>		<p><b>12</b> £</p>
<p><b>13</b> Income within Sch D Case VI</p>		
<p><b>159</b> Non-trading gains on intangible fixed assets <i>From assets created or acquired on or after 1 April 2002. See note 35</i></p>	<p><b>159</b> £</p>	
<p><b>145</b> Tonnage tax profits <i>Complete and attach form CT600F. Copy the figure from box F10 to box 145</i></p>	<p><b>145</b> £</p>	
<p><b>146</b> Annual profits and gains not falling under any other heading <i>Enter amount net of losses. Complete Section 6 if there is a loss. See note 7</i></p>	<p><b>146</b> £</p>	<p style="text-align: right;">total of boxes 159, 145 and 146</p> <p><b>13</b> £</p>

### Chargeable gains

<p><b>14</b> Gross chargeable gains <i>Complete Section 6 if there is a loss. See note 11</i></p>	<p><b>14</b> £</p>	
<p><b>15</b> Allowable losses including losses brought forward <i>Do not enter an amount larger than the amount of gross gains shown in box 14. See note 11</i></p>	<p><b>15</b> £</p>	
<p><b>16</b> Net chargeable gains <i>If box 15 equals box 14, enter '0'</i></p>		<p style="text-align: right;">box 14 minus box 15</p> <p><b>16</b> £</p>

### Deductions specifically from non-trade profits

<p><b>17</b> Losses brought forward against certain investment income S393(8) ICTA 1988</p>	<p><b>17</b> £</p>
<p><b>18</b> Non-trade deficits on loan relationships (including interest), and derivative contracts (financial instruments) brought forward <i>Amount cannot exceed total of boxes 7, 8, 9, 10, 11, 12, 13 and 16. See note 8</i></p>	<p><b>18</b> £</p>

### 19 Profits before other deductions and reliefs

<p><b>19</b> £ 0</p>	<p style="text-align: right;">net sum of the boxes 5 to 16 column minus boxes 17 and 18</p>
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Copy this figure in box 19 to the box at the top of page 9



**Section 4: Detailed calculation continued****19 Profits before other deductions and reliefs** Enter the figure from box 19 on page 8

£ 0

**Deductions and reliefs**

**20** CVS loss relief, and losses on unquoted shares & under S573 ICTA 1988 Put an 'X' in box 147 if the 147 entry in box 20 includes CVS loss relief, complete and attach form CT600G

147

20 £

**21** Management expenses under S75 ICTA 1988 See note 32

21 £

**22** Interest distributions under S468L ICTA 1988 See note 29

22 £

**23** Schedule A losses for this or previous accounting period under S392A ICTA 1988 See note 10

23 £

**24** Capital allowances for the purposes of management of the business S253 CAA 2001. Investment companies only. Complete Section 5

24 £

**25** Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments) See note 8

25 £

**160** Non-trading losses on intangible fixed assets From assets created or acquired on or after 1 April 2002. See note 35

160 £

**26** Trading losses of this or a later accounting period & under S393A ICTA 1988

26

27 £

**27** Put an 'X' in box 26 if amounts carried back from later accounting periods are included in box 27. See note 12

**28** Non-trade capital allowances S260(3) CAA 2001. Complete Section 5

28 £

**29** Total of deductions and reliefs This figure must not exceed profits shown in box 19

total of boxes 20 to 25, 160, 27 and 28

29 £

**30** Profits before charges and group relief

box 19 minus box 29

30 £ 0

**31** Charges paid Include qualifying charity giving. This figure must not exceed profits shown in box 30. See note 13

31 £

**32** Group relief This figure must not exceed box 30 minus box 31. Complete and attach the CT600C. See note 14

32 £

**33** Profits chargeable to corporation tax

box 30 minus boxes 31 and 32

33 £ 0

Copy this figure in box 33 to the box at the top of page 10

**Section 4: Detailed calculation continued****33 Profits chargeable to corporation tax** Enter the figure from box 33 on page 9

£ 0

**Tax calculation** If you claim tax is chargeable at the starting or small companies' rate, or if you are claiming marginal starting rate or small companies' relief, complete boxes 34 - 38. If there are no associated companies, franked investment income or foreign income dividends, please enter the financial year(s) in boxes 35 and 37, and '0' in boxes 34, 36 and, if necessary, 38. See notes 15 and 20

34 Franked investment income and foreign income dividends arising in the period covered by the return. See note 15

34 £

35 - 38 Number of companies associated with this company in the/each financial year covered by this return  
Exclude this company. See notes 15 and 34

Financial year (yyyy)

Number of associated companies

35 2003

36

37

38

**39 - 59 Corporation tax chargeable** See note 16 and page 12 of the Guide

Financial year (yyyy)

Amount of profit

Rate of tax

Tax

39 2003

40 £ 0

41 0 • %

42 £ 0 00 p

43 £

44 • %

45 £ p

46 £

47 • %

48 £ p

49

50 £

51 • %

52 £ p

53 £

54 • %

55 £ p

56 £

57 • %

58 £ p

total of boxes 42, 45, 48, 52, 55 and 58

59 £ 0 00 p

**60 - 63 Reliefs and deductions in terms of tax**

60 Marginal starting rate or small companies' relief  
Attach your computation. See notes 15 and 16

60 £ p

148 CVS investment relief  
Complete and attach form CT600G, copy the figure from box G1 to box 148

148 £ p

162 Community investment relief  
In respect of investments made on or after 17 April 2002 and for which a tax relief certificate is held. See note 36

162 £ p

61, 61A Double taxation relief Exclude any amount included in box 67. Put an 'X' in box 61A if box 61 includes an Underlying Rate relief claim

61A £ p

153 Put an 'X' in box 153 if box 61 includes any amount carried back from a later period

153

62 Advance corporation tax (restricted if necessary). See note 17

62 £ p

total of boxes 60, 148, 162, 61 and 62

63 Total reliefs and deductions in terms of tax  
Cannot exceed corporation tax chargeable amount in box 59

63 £ p

**64 - 78 Calculation of tax outstanding or overpaid**

64 Net corporation tax liability

box 59 minus box 63  
64 £ 0 .00 p

65 Tax payable under S419 ICTA 1988  
& Complete and attach form CT600A. Put 'X' in box 65 if you completed box A11 in the Supplementary Pages. Copy box A13 to box 66

65 £ p

67 Tax payable under S747 ICTA 1988 Complete and attach form CT600B. Copy the column J total to box 67

67 £ p

163 Tax payable under S501A ICTA 1988  
Complete and attach form CT600I. Copy box I 8 to box 163

163 £ p

total of boxes 64, 66, 67 and 163

68 Tax chargeable

68 £ 0 00 p

Copy this figure in box 68 to the box at the top of page 11

**Section 4: Detailed calculation continued****68 Tax chargeable** Enter the figure from box 68 on page 10

£ 0 00 p

**69** Income tax deducted from gross income included in profits  
Do not include deductions used to cover income tax for which the company was liable to account to the Inland Revenue on payments it has made. See note 18

69 £ p

**70** Income tax repayable to the company  
Complete if box 69 is greater than box 68. Also complete Section 7

70 £ p

**71** Advance corporation tax on foreign income dividends and set off to the extent that corporation tax is otherwise unpaid See note 22

71 £ p

**72 Tax payable - this is your self-assessment of tax payable**

Follow the instructions over the box. Enter 0.00 if you calculate that no tax is payable. See notes 20 and 34

box 68 minus boxes 69 and 71  
72 £ 0 00 p**Tax reconciliation****149** Research and Development tax credit, including any vaccines tax credit  
Enter the full credit claimed. See note 31

149 £ p

**154** Land remediation or life assurance company tax credit - periods ending on or after 1 April 2001 only. Enter the full credit claimed. See note 33

154 £ p

**73** Deductions (before 6 April 2002 only) under the Construction Industry Scheme  
Enclose forms CIS25 for amount entered. See note 19

73 £ p

**150** Research and Development tax credit payable, including any vaccines tax credit payable Cannot exceed total tax credit in box 149. Complete Section 7. See note 31box 149 minus box 72  
150 £ 0.00 p**155** Land remediation or life assurance company tax credit payable Cannot exceed Land remediation tax credit in box 154. Complete Section 7. See note 33box 149 plus box 154 minus box 72  
155 £ p**74** Construction industry deductions repayable - before 6 April 2002 only  
Cannot exceed CIS deductions in box 73. Complete Section 7boxes 149, 154 and 73 minus box 72  
74 £ p**75** Tax already paid (and not already repaid)  
Exclude amounts entered in boxes 69, 71 and 73. See notes 21 and 34

75 £ 0 00 p

**76** Tax outstanding  
This amount is payable to the Accounts Office. See note 23box 72 minus boxes 149, 154, 73 and 75  
76 £ 0 00 p**77** Tax overpaid Complete Section 7box 75 plus boxes 149, 154 and 73 minus box 72  
77 £ 0 00 p**78** Tax refunds surrendered to the company under S102 FA 1989  
Enclose a copy of the joint Notice. See note 24

78 £ p

**Indicators**

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

**79** should have made (whether it has or not) quarterly instalment payments under the Corporation Tax (Instalment Payments) Regulations 1998 See notes 20 and 34

79

**80** is within a group payment arrangement for this period See note 34

80

**164** has written down or sold intangible assets See note 35

164

**165** has made cross-border royalty payments whether or not form CT600H completed. See Section 1 note on page 5

165

*This is the end of the Detailed calculation.*

## Section 5: Capital allowances and enhanced expenditure

Complete this section if you are claiming capital allowances or enhanced expenditure. You should also show balancing charges taken into account in Section 3 or 4 calculations. Show details of qualifying expenditure on which writing-down allowances may be claimed, even if you are not claiming any allowances for this period. See notes 25, 31 and 33. Enter whole figures only.

### Research and Development (R&D) enhanced expenditure See note 31 for information on R&D, including vaccine research

166	Put an 'X' in box 166 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	166	<input type="checkbox"/>
&		167	<input type="checkbox"/>
151	R&D enhanced expenditure SMEs or large companies. Enter enhanced expenditure figure on which claim is based	151	£ <input type="text"/>
169	R&D enhanced expenditure of an SME on work sub-contracted to it by a large company Enter enhanced expenditure on which claim is based.	169	£ <input type="text"/>
168	Vaccines research expenditure Enter additional deduction under Paragraph 14(2)(a) or 21(2) of Schedule 13 FA 2002	168	£ <input type="text"/>

### Land remediation enhanced expenditure

156	Enter amount equal to 150% of actual expenditure. See note 33	156	£ <input type="text"/>
-----	---	-----	------------------------

### Capital allowances and balancing charges See note 25

81	Expenditure on machinery and plant on which first year allowance is claimed	171	<input type="checkbox"/>	81	£ <input type="text"/>
&	Put an 'X' in box 171 if claim includes enhanced capital allowances for energy-saving investments. See note 25				
82	Qualifying expenditure on machinery and plant on long-life assets	} Exclude any amounts included in box 81		82	£ <input type="text"/>
83	Qualifying expenditure on machinery and plant on other assets			83	£ <input type="text"/>

### Charges and allowances included in calculation of trading profits or losses

	Balancing charges	Capital allowances
84 - 85 Cars Any cars not included in the general pool	84 £ <input type="text"/>	85 £ <input type="text"/>
86 - 87 Machinery and plant - long-life assets	86 £ <input type="text"/>	87 £ <input type="text"/>
88 - 89 Machinery and plant - other assets	88 £ <input type="text"/>	89 £ 171 <input type="text"/>
90 - 91 Industrial buildings and structures Including qualifying hotels, and commercial buildings and hotels in enterprise zones	90 £ <input type="text"/>	91 £ <input type="text"/>
92 - 93 Other charges and allowances For example agricultural buildings, mineral extraction, research and development, patents	92 £ <input type="text"/>	93 £ <input type="text"/>

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

	Balancing charges	Capital allowances
94 - 95	94 £ <input type="text"/>	95 £ <input type="text"/>
157 Flat conversion Put an 'X' in box 157 if box 95 includes flat conversion allowances		157 <input type="checkbox"/>

This is the end of Section 5.

## Section 6: Losses, deficits and excess amounts

Complete this section if the company has incurred, in this period, any of the losses or deficits shown below, or if it has, for this period, any of the excess amounts shown below. Companies that are proposing to surrender any amount as group or consortium relief should also complete the second column. *See note 27.*

*Enter whole figures only, unless decimals or pence are shown.*

	Arising	Maximum available for surrender as group relief
	calculated under S393 ICTA 1988	calculated under S393A ICTA 1988
96 - 97 Trading losses Case I <i>See note 5</i>	96 £ 7995	97 £
	calculated under S393 ICTA 1988	
98 Trading losses Case V	98 £	
	calculated under S82 FA 1996	calculated under S83 FA 1996
99 - 100 Non-trade deficits on loan relationships and derivative contracts <i>See note 8</i>	99 £	100 £
	calculated under S392A ICTA 1988	calculated under S403 ICTA 1988
101 - 102 Schedule A losses <i>UK land and buildings. See note 10</i>	101 £	102 £
	calculated under S392B ICTA 1988	
103 Overseas property business losses Case V	103 £	
	calculated under S396 ICTA 1988	
104 Losses Case VI	104 £	
	calculated under S16 TCGA 1992	
105 Capital losses	105 £	
	calculated under Schedule 29 FA 2002	calculated under S403 ICTA 1988
172 - 173 Non-trading losses on intangible fixed assets <i>See note 35</i>	172 £	173 £
	Excess	calculated under S403 ICTA 1988
106 Excess non-trade capital allowances <i>Excess over income in period</i>		106 £
		calculated under S403 ICTA 1988
107 Excess charges <i>See note 13</i>		107 £
	calculated under S75(3) ICTA 1988	calculated under S403 ICTA 1988
108 - 109 Excess management expenses <i>See note 32</i>	108 £	109 £
	calculated under S468L(7) ICTA 1988	
110 Excess interest distributions	110 £	

*This is the end of Section 6.*

## Section 7: Overpayments and repayments (including S102 FA 1989 surrenders)

Complete this section if you believe there is

- a repayment due for the period covered by this return
- a repayment due for an earlier period as a result of events in the period covered by this return.

### Small repayments

If you do not want us to make small repayments please either put an 'X' in box 174 or complete box 175 below. 'Repayments' here include tax, payable credits, interest, and late-filing penalties or any combination of them.

You must renew or change any authority you give each time you complete a return. This authority overrides any previous authority given, so if you leave boxes 174 and 175 blank we will make any repayment arising subsequently, however small, and even if it is for an accounting period previously covered by a limit for repayment. If you want to change your instructions before you next complete a return you must tell us in writing, signed by an authorised person (as for the return).

If you complete either of these boxes we will not make any repayment to the company or any authorised nominee unless it is more than the limit you have chosen. Any amounts below the limit will be allocated to any other CT liabilities, if there are any, or to a later accounting period.

Once a small repayment has been reallocated to another accounting period it is treated as if it had been paid for that period and any subsequent reallocations or repayments are treated as coming from that period, not its original period.

Any overpayment automatically reallocated cannot be surrendered under S102 FA 1989 to other group companies for the period in which the overpayment arose. If you think you will or might want to make such a surrender, do not complete this authority but consider completing box 124 below.

Do not repay £20 or less. **174** ☒ **X** Do not repay sums of **175** £  or less. Enter whole figure only

### Repayments for the period covered by this return

We will pay the company, or its nominee, the repayable amounts entered in the Tax Reconciliation (boxes 150, 155, 74 and 77). We can also repay to the company Income Tax (box 70) and it can claim for a repayment of ACT (for payments up to 6 April 1999).

If you have completed boxes 70, 74, 150, 155 or 77, attach your calculations. Make sure you have put an 'X' in the appropriate box(es) on page 1 (under 'Is there a repayment?'). If there is a surrender under S102 FA 1989 enclose the notice of surrender.

<b>111</b>	<b>Repayment of corporation tax</b> <i>Include CIS deductions before 6 April 2002 repayable and enclose forms CIS25. Enter amount from box 74, or CT overpaid from box 77</i>	<b>111</b>	£ <input type="text"/>	p <input type="text"/>
<b>112</b>	<b>Repayment of income tax</b> <i>Enter amount from box 70</i>	<b>112</b>	£ <input type="text"/>	p <input type="text"/>
<b>114</b>	<b>Repayment of advance corporation tax</b> <i>See note 22</i>	<b>114</b>	£ <input type="text"/>	p <input type="text"/>
<b>152</b>	<b>Payable Research and Development tax credit</b> <i>Enter amount from box 150. See note 31</i>	<b>152</b>	£ 0	00 p
<b>158</b>	<b>Payable land remediation or life assurance company tax credit</b> <i>Enter amount from box 155. See note 33</i>	<b>158</b>	£ <input type="text"/>	p <input type="text"/>

### Surrender under S102 FA 1989 (including surrenders under Regulation 9 Quarterly Instalments Regulations)

Repayments of advance corporation tax cannot be surrendered.

<b>124</b>	The following amount is to be surrendered under S102 FA 1989, and either	<b>124</b>	£ <input type="text"/>	p <input type="text"/>
<b>125</b>	the joint Notice is attached	<b>125</b>	<input type="text"/>	
	or			
<b>126</b>	will follow	<b>126</b>	<input type="text"/>	
<b>127</b>	Please stop repayment of the following amount until I send you the Notice	<b>127</b>	£ <input type="text"/>	p <input type="text"/>

(put an 'X' in either box 125 or box 126)

Make sure you have put an 'X' in the appropriate box(es) on page 1 (under 'Is there a repayment?'). If there is a surrender under S102 FA 1989 enclose the letter of surrender. For a surrender under Regulation 9 (Quarterly Instalments Regulations) supply a schedule of the amount(s) and date(s) of each instalment surrendered.

### Repayments for an earlier period

Events in the period covered by this return may allow claims for repayment(s) for earlier periods, for example a claim to carry back trading losses.

If the company claims when it is still able to amend its return for the previous period we will treat the claim as an amendment. (The company can amend its return within 12 months from the statutory filing date for that period.) If it is too late to amend the return we will deal with the claim without amending the return.

Please make the claim on a separate sheet of paper sent with the return, or in the body of the covering letter. If the company is still in time it can send us an amended return for the earlier accounting period.

Put an 'X' in the appropriate box on page 1 (under 'Is there a repayment?') if you are making a repayment claim, or S102 FA 1989 surrender.



**Section 7: Overpayments and repayment claims continued****Repayment claim**

121 The following amount is to be repaid

121 £ 0 00 P

either

122 • to the company

122

or

123 • to the nominee in the authority given below

123

*put an 'X' in either box 122  
or box 123, but not in both***Bank details (for person to whom the repayment is to be made)**

Repayments of corporation tax (but not currently income tax, advance corporation tax, construction industry deductions, or payable tax credits) can be made quickly and safely by direct credit (BACS) to a bank or building society account.

You should provide details of the account which is to be credited. If the details are those of the nominee you want to receive the repayment, remember to complete the authority below.

Name of bank or building society

Branch sort code

115

116

Account number

Name of account

117

118

Building society reference

119

Signature

120

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

Name (in capital letters)

120A

**Payments to a person other than the company (Nominee)**

Complete the authority below if you want the repayment to be made to a person **other than the company**. The Inland Revenue reserves the right not to repay to a nominee.

Please note that this authority overrides any previous authority given. Repayments will be made to the person entered here, until you tell us in this section of a later return that there is a different nominee or you give no nominee details (showing that there is now **no** nominee to receive repayments). If you want to change the nominee before you send in the next return please tell us in writing.

I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)

128

of (enter name of company)

129

authorise (enter name)

130

(enter address)

131

Postcode

Nominee reference

132

to receive on the company's behalf the amount due.

Signature

133

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

Name (in capital letters)

133A

***This is the end of Section 7.***

## Section 8: Directors' remuneration - optional section

Please complete this section if directors' remuneration is charged in the accounts supporting this form CT600.

Attach a continuation sheet if you need more space. *Enter whole figures only.*

Company name

**134**

PAYE District

**135**

PAYE reference

**136**

Accounts for the period

From (dd/mm/yyyy)

to

**137**

**138**

Remuneration claimed as a deduction in the accounts

Show total figure for all directors

**139** £

Date when accounts laid before the company in general meeting or, if resolved not to lay accounts, the date on which the accounts were approved by the directors

**140**

### Analysis

Net remuneration voted after adjustments

Enter the net figure of remuneration after deducting employers' National Insurance contributions, employers' and employees' superannuation contributions and any benefits which have been included in the accounts' figure

<b>141</b>	Name of director	National Insurance number	Salary £	Bonus, fees or commission £

Put an 'X' in here if a continuation sheet is used **142**

**143** Adjustments to reconcile the analysis above with total accounts' deductions claimed - please give details £


Date of commencement or cessation of directorship during the period of account

<b>144</b>	Name of director	National Insurance number	Date commenced	Date ceased

### Company information

**Company Name**

WINGPATH LTD

**Tax reference**

2117009012 /

**Period covered by these Supplementary Pages (cannot exceed 12 months)**
**From** (dd/mm/yyyy)

**To**

01/04/2003

31/03/2004

### You need to complete these Supplementary Pages if

*the company is close and has made a loan (or loans) to an individual participant, or associate of a participant, in this period which has not been repaid within the period.*

### Important points

- **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.
- **Note 2 in the CT600 Guide** will help you understand any terms that have a special meaning and notes on these Pages will help with the completion of this form.
- **These Pages are covered by** the Declaration you sign on page 1 of the 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.**

### 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 participant, or associate of a participant, during the return period which has not been repaid within the return period.

Enter in the table below, details of any outstanding loans made to a participant or associate of a participant during the return period. If the participant or associate has a current or loan account with the company, enter details of each participant'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.

**A1**

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

Name of participant or associate <i>See Note 2 in the CT600 Guide for the meaning of participant and associate</i>	Amount of loan <i>See note above for advice on what to enter here</i>
	£
	£
	£
	£
	£
<b>Total</b>	<b>A2</b> £

Total loans within S419 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

**A2A**

**A3** Tax chargeable on loans

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

box A2 multiplied by 25%

**A3** £

p

**Part 2: Loans made during the return period - Relief for amounts repaid, released or written off after the end of the period but *earlier than* 9 months and 1 day after the end of the period**

Complete this Part 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** 9 months and 1 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 2000 and it is all repaid to the company on 30 June 2001. The company's tax return for the accounting period ended 31 December 2000 is sent to the Inland Revenue on 1 November 2001. Part 2 should be completed because the loan was repaid after the end of the accounting period but earlier than 9 months and 1 day after it.

**A4 & A5** Information about loans repaid, released or written off after the end of the period but *earlier than* 9 months and 1 day after the end of the period

Name of participator or associate <i>See Note 2 in the CT600 Guide for the meaning of 'participator' and 'associate'</i>	Amount repaid <i>See note above and Note 2 in the CT600 Guide</i>	Amount released or written off <i>See note above and Note 2 in CT600 Guide</i>	Date of repayment, release or write off
	£	£	
	£	£	
	£	£	
	£	£	
	£	£	
	£	£	
<b>Totals</b>	<b>A4</b> £	<b>A5</b> £	

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

**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* 9 months and 1 day after the end of the period

total of boxes A4 and A5

**A6** £

**A7** Relief due for loans repaid, released or written off after the end of the period but *earlier than* 9 months and 1 day after the end of the period

box A6 multiplied by 25%

**A7** £

p

## 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 9 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 21 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 box if "Yes"

Check that the loan was made in the return period

☐

dd/mm/yyyy

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

a

Enter the date 9 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: Loans made during the return period which have been repaid, released or written off *more than 9 months after the end of the period and where relief is due now*

Complete this Part 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).

#### Example

A company makes a loan during the accounting period ended 31 December 2000 and it is all repaid on 30 November 2001. The company's return for the accounting period ended 31 December 2000 is sent to the Inland Revenue on 1 December 2001. Part 3 of this form **should not** be completed because, although the loan was repaid more than 9 months after the end of the return period, the return is sent earlier than 9 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 2002 (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 2002. Relief for the repayment is due on or after 1 October 2002. In this case Part 3 can be completed because the repayment was made more than 9 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 9 months after the end of the period and relief is due now*

Name of participator or associate <i>See Note 2 in the CT600 Guide for the meaning of 'participator' and 'associate'</i>	Amount repaid <i>See note above and Note 2 in the CT600 Guide</i>	Amount released or written off <i>See note above and Note 2 in CT600 Guide</i>	Date of repayment, release or write off
	£	£	
	£	£	
	£	£	
	£	£	
	£	£	
	£	£	
<b>Totals</b>	<b>A8</b> £	£	<b>A9</b>

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

A9A

**A10** Total amount of loans made during the return period which have been repaid, released, or written off **more than 9 months after the end of the period and relief is due now**

total of boxes A8 and A9

A10

£

**A11** Relief *due now* for loans repaid, released or written off **more than 9 months after the end of the period. Remember to put an 'X' in box 65 in Section 4 of the form CT600 if you have completed box A11**

box A10 multiplied by 25%

A11

£

p

**Part 4: Other information**

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

**A12** £

**Part 5: What S419 ICTA 1988 tax is payable?**

**A13** Tax payable under S419 ICTA 1988  
*Copy the figure in box A13 to box 66 in Section 4 of the form CT600*

box A3 less total of boxes A7 and A11

**A13** £

p

**What to do when you have completed these *Supplementary Pages***

- Copy the figure from box A13 in Part 5 to box 66 in Section 4 of the form CT600.
- Put an 'X' in box 65 in Section 4 of 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 2 of the form CT600.





# Company Tax Return Form

## Group and consortium Supplementary Pages

For accounting periods ending on or after 1 July 1999

### Information

#### Company Name

WINGPATH LTD

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

From (dd/mm/yyyy)

To

01/04/2003

31/03/2004

#### Tax reference

/ 2117009012

#### Important

- 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.
- These *Pages* are covered by the *Declaration* you sign on page 1 of the 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*.**

#### Complete these *Supplementary Pages* if

- 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).

### Part 1: Claims to group relief

Complete Part 1 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. Enter whole figures only.

Name of surrendering company	Accounting period <sup>1</sup> of surrendering co.	Tax reference <sup>2</sup>	Amount claimed £

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

Total **C1** £ enter in box 32 of form CT600

<sup>2</sup> Enter the Inland Revenue office number and taxpayer reference. If you do not know these show whatever information you can that will help us identify the company, such as the company registration number.

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

**C1A**  

Enter an 'X' in box C1B if a group relief claim involves a non-resident company. A claim involves a non-resident if the claimant, or surrendering company, or any other company by reference to which their group relationship is established, is non-resident.

**C1B**  

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

#### Signature

#### Name (in CAPITAL letters)

#### Name of authorised company

#### Date

/ /

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

Part 2: Amounts surrendered as group relief

Complete Part 2 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
- Part 2 is acceptable as a notice of consent, if the surrendering company details are entered and it is signed
- send a copy of the notice of consent to the Inspector 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 allowances over income from which they are primarily deductible	£
Non-trading deficit on loan relationships	£
Non-trading losses on intangible fixed assets	£
Excess charges over profits	£
Excess of Schedule A losses over profits	£
Excess of management expenses over profits	£
Total	£

Details of surrender

Name of claimant company	Accounting period <sup>1</sup> of claimant co.	Tax reference <sup>2</sup>	Amount surrendered £

<sup>1</sup> Enter the start and end dates of any period that is different from that covered by this return. Total C2 £

<sup>2</sup> Enter the Inland Revenue office number and taxpayer reference. If you do not know these show whatever information you can that will help us identify the company, such as the company registration number. C2A

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

Details of company surrendering relief. Complete if you are using this form as the notice of consent to surrender.

Company Name

Tax reference	Accounting period	
	Start date (dd/mm/yyyy)	End date
/ /	/ /	/ /

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 (this is needed if you are using this form as the notice of consent to surrender)	Status
Name (in CAPITAL letters)	

Except where a liquidator 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.

## Eligible Unrelieved Foreign Tax (EUFT)

Complete Part 3 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.

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

Complete Part 3 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

Name of company surrendering	Accounting period <sup>1</sup> of surrendering co.	Tax reference <sup>2</sup>	Amount claimed £ p	

Total **C3** include in box 61 of form CT600 £  p

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

<sup>2</sup> Enter the Inland Revenue office number and taxpayer reference.  
If you do not know these show whatever information you can that will help us identify the company, such as the company registration number.

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

**C3A**

## Part 4: Amounts of EUFT surrendered

Complete Part 4 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 will be needed.
- Part 4 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 Inspector 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 <sup>1</sup> of claimant company	Tax reference <sup>2</sup>	Amount surrendered £ p	

**Total** **C4** £ p

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

<sup>2</sup> Enter the Inland Revenue office number and taxpayer reference. If you do not know these show whatever information you can that will help us identify the company, such as the company registration number.

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

**C4A**

If you use this part remember to send a copy of the notice of consent to the Inspector dealing with the return of the claimant company. You must do this at the same time or before the claimant company submits its return claiming the EUFT concerned.

### Details of company surrendering EUFT *Complete if you are using this form as the notice of consent to surrender.*

**Company Name**

Tax reference	Accounting period Start date (dd/mm/yyyy)	End date
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Name** (in CAPITAL letters)

**Status**

Except where a liquidator 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.

### What to do when you have completed these Supplementary Pages

- Copy any figure from box C1 in Part 1 to box 32 in Section 4 of form CT600.
- Include any figure from box C3 in Part 3 in box 61 of Section 4 of form CT600.
- Follow the advice shown under 'What to do when you have completed the return' on page 2 of form CT600.