



HM Revenue & Customs

Corporation Tax

Notice of amendment to a company tax return

PRT TEST SCEN 5 AMD
TEST ADDR COMP 1 L1
TEST ADDR COMP 1 L2
TEST ADDR COMP 1 L3
TEST ADDR COMP 1 L
TF3 4ER

000003

Issued by
JOHN TEMPLETON
TELFORD 2
ABBAY HOUSE
WHITECHAPEL WAY
PRIORSLEE, TELFORD
SHROPSHIRE TF2 9RG

Phone number
01952 236700

Date of issue
21 April 2027

Company tax reference
754 15373 05625 A 04 A 01/02

Accounting period
1 May 2024 to 30 April 2025

This notice shows the amendments I have made to the figures, including the tax payable, on the company tax return. For more information please read the 'Amendment of return' section in the CT620 Notes.
Go to www.gov.uk/government/collections/corporation-tax-forms
Companies that pay under the Instalment Payment Regulations have different earlier due dates.

RECONCILIATION STATEMENT

Normal due date for payment 1 February 2026

Table with 3 columns: Description, £, £. Rows include: Amounts due, Tax, Less amounts on which collection suspended, Penalties, Less amounts on which collection suspended, Interest accrued including any debit interest, Total due, Less already paid including any credit interest, Amount payable.

You can see further details of these figures by using CT Online.
Go to www.gov.uk/log-in-register-hmrc-online-services

CT620 AMD

▼ If you need to use the payslip, please detach here ▼

ABC



bank giro credit



ABC

Date

Cashier stamp

Barclays Bank Plc
Automated Bulk Credit Clearing
Account number 60844691 11-47
Account
HM Revenue and Customs
Paid in by
PRT TEST SCEN 5 AMD
Reference number
1537305625A00104A

For official use

For official use

CASH
CHEQUE
£ 6525136.29

25-03-49

CT620 AMD

HMRC 07/17

Please do not fold this payslip or write or mark below this line

>652513629< 1537305625A00104A< 250349+ 60844691< 73 X

HM060_1_T256111_02022410000039\10f6

www.communitis.com

Paying HMRC

Ways to pay

Make sure you pay us by the deadline.

Direct Debit

To set up a Direct Debit payment, go to www.gov.uk/pay-tax-direct-debit and follow the instructions.

Bank details for online or telephone banking, CHAPS, Bacs

You can make a transfer from your bank account by Faster Payments, CHAPS or Bacs. Use sort code 08-32-10, account number 12001039 and account name 'HMRC Cumberland'.
Your payment reference is 1537305625A00104A.

By online card payment

Go to www.gov.uk/dealing-with-hmrc/paying-hmrc and follow the instructions.

At your bank or building society

Take your payslip to your branch and pay by cash or cheque. Make cheques payable to 'HM Revenue and Customs only' followed by your payment reference 1537305625A00104A.

Payment questions

www.gov.uk/pay-corporation-tax

You must pay by one of the methods shown aside. You can't pay Corporation Tax or related interest and penalties by post.

EXAMPLE ONLY



PRT TEST SCEN 5 AMD

Date of issue
21 April 2027

Company tax reference
754 15373 05625 A 04 A 01/02

Accounting period
1 May 2024 to 30 April 2025

	Original £		
INCOME			
Trading Profits	25000001		
Trading losses b/f set against trading profits	1000		
Net Trading Profits	24999001		
Interest and NT loan profits	1100		
Untaxed annual payments	1200		
Non-exempt dividends	1300		
Income from which Income Tax has been deducted	1400		
Income from property business	1500		
NT gains on intangible fixed assets	1600		
Other income	1800		
CHARGEABLE GAINS			
Gross chargeable gains	7500		
Allowable losses including losses brought forward	500		
Net chargeable gains	7000		
Total Profits	25015901		
DEDUCTIONS AND RELIEFS			
Losses b/f against investment income	1000		
Non-trading deficits b/f set against NT profits	1100		
Losses on unquoted shares	1200		
Management expenses	1300		
UK property losses	1400		
Capital allces of company for management	1500		
Non-trading deficits of this period	1600		
Carried forward non-trade deficits	310		
Non-trading losses on intangible fixed assets	100		
Trading losses of this period	1700		
Carried forward trading losses	320		
Non-trade capital allowances	1800		
Qualifying donations	1900		
Group relief	330		
Group relief for carried forward losses	340		
Profits chargeable to Corporation Tax	25000001		
CORPORATION TAX CHARGEABLE			
Financial years	Amounts of	Rates	
beginning	profit (£)	of tax	
1 April 2024		25.00%	5736301.50
1 April 2025		25.00%	513698.75
Corporation tax			6250000.25
Corporation Tax chargeable			6250000.25
RELIEFS AND SET OFFS IN TERMS OF TAX			
Community investment relief			10.00
Double taxation relief			20.00
Advanced Corporation Tax			30.00



PRT TEST SCEN 5 AMD

Date of issue
21 April 2027

Company tax reference
754 15373 05625 A 04 A 01/02

Accounting period
1 May 2024 to 30 April 2025

	Original £
CALCULATION OF TAX PAYABLE	
Net Corporation Tax liability	6249940.25
Tax payable on loans to participators	11.00
Relief claimed on loans to participators	0.00
Net tax payable on loans to participators	11.00
Bank levy payable	100.00
Bank surcharge payable	300.00
RPDT payable	400.00
EOGPL payable	900.00
EGL payable	700.00
Total tax chargeable	6252351.25
Tax payable	6252351.25
Coronavirus support schemes overpayment now due	600.00
Restitution tax	700.00
Total tax payable	6253651.25
R&D/Creative/Vaccine tax credit	950.00
Net tax payable	6251401.25
INDICATORS AND INFORMATION	
Eat Out to Help Out Scheme reimbursed discount	600
ENHANCED EXPENDITURE AND CAPITAL ALLOWANCES	
R&D/Creative/Vaccine enhanced expenditure	700
Qualifying expenditure on machinery and plant	
- Other machinery and plant	550
Balancing charges in trading profits or losses	
Full expensing	900
Machinery and plant - super-deduction	1000
Machinery and plant - special rate allowance	900
Machinery and plant - special rate pool	950
Machinery and plant - main pool	600
Other charges	800
Disposal values in trading profits or losses	
Electric charge-points	300
Enterprise Zones	400
Zero emissions goods vehicles	960
Zero emissions cars	1000
Allowances in trading profits or losses	
Annual investment allowance (AIA)	800
Full expensing	500
Machinery and plant - super-deduction	900
Machinery and plant - special rate allowance	1100
Machinery and plant - special rate pool	400
Machinery and plant - main pool	500
Electric charge-points	200
Zero emissions goods vehicles	300
Other allowances	700

HM060_1_T256111_02022410000031240f6



PRT TEST SCEN 5 AMD

Date of issue
21 April 2027

Company tax reference
754 15373 05625 A 04 A 01/02

Accounting period
1 May 2024 to 30 April 2025

	Original £
Amounts not in trading profits or losses	
Electric charge-points disposal value	780
Full expensing balancing charges	1400
Enterprise Zones disposal value	1500
Zero emissions goods vehicles disposal value	500
Zero emissions cars disposal value	400
Machinery and plant - super-deduction bal chgs	100
Machinery and plant - special rate allw bal chgs	2000
Other balancing charges	1600
Annual investment allowance (AIA)	400
Structures and buildings allowances	200
Electric charge-points allowances	989
Full expensing allowances	1300
Enterprise Zones allowances	3000
Zero emissions goods vehicles allowances	4000
Zero emissions cars allowances	900
Machinery and plant - super-deduction allowances	900
Machinery and plant - special rate allowances	1000
Other capital allowances	375
LOSSES, DEFICITS AND EXCESS AMOUNTS	
Amounts arising	
UK property losses	560
Capital losses	580
Excess amounts	
Excess management expenses	600
Maximum surrenderable as group relief	
UK property losses	570
Excess non-trade capital allowances	590

If you do not agree with the amendments that I have made to the company tax return you may appeal. Any appeal must be made by notice in writing within 30 days after the amendments were notified to you.