



HM Revenue & Customs

Corporation Tax

Claims and elections not included in a company tax return

PRT TEST SCEN 2 CLA
TEST ADDR COMP 1 L1
TEST ADDR COMP 1 L2
TEST ADDR COMP 1 L3
TEST ADDR COMP 1 L
TF3 4ER
000004

Issued by
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Phone number
01952 236700

Date of issue
21 April 2027

Company tax reference
754 18437 22985 A 04 A 01/02

Accounting period
1 May 2024 to 30 April 2025

The computations and figures attached show the effect of your claim or election. For more information please read the 'Claim' 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

	£	£
Amounts due		
Tax	6250640.25	
Less amounts on which collection suspended	0.00	6250640.25
Penalties	0.00	
Less amounts on which collection suspended	0.00	0.00
Interest accrued including any debit interest		208055.80
Total due		6458696.05
Less already paid including any credit interest		0.00
Amount payable		6458696.05

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

CT620 CLA

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

ABC

HM Revenue & Customs

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 2 CLA
Reference number 1843722985A00104A

For official use

For official use

CASH		
CHEQUE		
£	6458696.05	

25-03-49

CT620 CLA

HMRC 07/17

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

>645869605< 1843722985A00104A< 250349+ 60844691< 73 X

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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 Cumbernauld'. Your payment reference is 1843722985A00104A.

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 1843722985A00104A.

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



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	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



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CALCULATION OF TAX PAYABLE	
Net Corporation Tax liability	6249940.25
Net tax payable on loans to participators	0.00
EGL payable	700.00
Total tax chargeable	6250640.25
Tax payable	6250640.25
Net tax payable	6250640.25
ENHANCED EXPENDITURE AND CAPITAL ALLOWANCES	
Balancing charges in trading profits or losses	
Full expensing	900
Allowances in trading profits or losses	
Full expensing	500
Amounts not in trading profits or losses	
Full expensing balancing charges	1400
Full expensing allowances	1300

COMPLEX EXAMPLE ONLY