

HM Revenue &amp; Customs office address and date of issue

Centre for Non-Residents  
Fitz Roy House  
PO Box 46  
Castle Meadow Road  
NOTTINGHAM  
NG2 1BD  
United Kingdom

Tax reference

Telephone: **0115 974 2049**  
(or International Access code followed by  
**44 115 974 2049**)

**T**his Notice requires the company by law to send me a Tax Return, and any documents I ask for, for the year from 6 April 2005 to 5 April 2006. Give details of all the company's income and make sure the Tax Return, and any documents I ask for, reach me by:

- **30 September 2006** if you want me to calculate the tax, or
- **31 January 2007 at the latest** or the company will be liable to an automatic penalty of £100.

Make sure payment of any tax the company owes reaches me by 31 January 2007, or the company will have to pay interest and perhaps a surcharge.

Any Tax Return may be checked. Please remember that there are penalties for supplying false information.

## 1 COMPANY AND CORRESPONDENCE DETAILS

- Is the correspondence address wrong?

 YES

If 'Yes', please enter the correct address in box 1.1 below.

1.1

Please give a daytime telephone number, this will help us if we need to contact you about the Tax Return.

- Your telephone number (including the area code)
- Your agent's telephone number (including the area code).  
Please give your agent's name, address and reference in the 'Additional information' box, box 10.1 on page 8)
- Address of the Company's Registered Office

1.2

1.3

1.4

Postcode

## 1 COMPANY AND CORRESPONDENCE DETAILS *continued*

Please give the names and addresses of all directors in boxes 1.5 to 1.8 below.

1.5	
	Postcode

1.6	
	Postcode

1.7	
	Postcode

1.8	
	Postcode

If there are more than four directors, please give details of the others in the 'Additional information' box, box 10.1 on page 8.

## 2 INCOME FROM LAND AND PROPERTY IN THE UK

Are you in receipt of rental income?

YES	<input type="checkbox"/>
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If 'Yes', tick box and then fill in the Return.

If not applicable, **do not** fill in the Return. Instead, put a note in box 10.1, see page 12 of your Tax Return Guide.

If letting activities started between 6 April 2005 and 5 April 2006 please complete box A. If letting activities finished between 6 April 2005 and 5 April 2006, please complete box B.

• Date letting began	<table border="1"><tr><td>A</td><td>/</td><td>/</td></tr></table>	A	/	/	or finished	<table border="1"><tr><td>B</td><td>/</td><td>/</td></tr></table>	B	/	/
A	/	/							
B	/	/							

Is your income from furnished holiday lettings?

YES	<input type="checkbox"/>
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If not applicable, fill in boxes 2.25 to 2.64 starting on page 3. If 'Yes', fill in boxes 2.1 to 2.23 **before** boxes 2.24 to 2.64.

### Furnished holiday lettings

• Income from furnished holiday lettings	<table border="1"><tr><td>2.1</td><td>£</td></tr></table>	2.1	£
2.1	£		

#### ■ Expenses (*furnished holiday lettings only*)

• Rents, rates, insurance, ground rents, etc.	<table border="1"><tr><td>2.2</td><td>£</td></tr></table>	2.2	£
2.2	£		

• Repairs, maintenance and renewals	<table border="1"><tr><td>2.3</td><td>£</td></tr></table>	2.3	£
2.3	£		

• Interest and alternative finance payments	<table border="1"><tr><td>2.4</td><td>£</td></tr></table>	2.4	£
2.4	£		

• Other finance charges	<table border="1"><tr><td>2.5</td><td>£</td></tr></table>	2.5	£
2.5	£		

• Legal and professional costs	<table border="1"><tr><td>2.6</td><td>£</td></tr></table>	2.6	£
2.6	£		

• Cost of services provided, including wages	<table border="1"><tr><td>2.7</td><td>£</td></tr></table>	2.7	£
2.7	£		

• Other expenses	<table border="1"><tr><td>2.8</td><td>£</td></tr></table>	2.8	£
2.8	£		

total of boxes 2.2 to 2.8

2.9	
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Net profit (put figures in brackets if a loss)

box 2.1 minus box 2.9

2.10	
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## 2 INCOME FROM LAND AND PROPERTY IN THE UK *continued*

### ■ *Tax adjustments - fill in boxes 2.18 to 2.23 first*

● Balancing charges from box 2.23  
**2.11** £

● Capital allowances from box 2.22  
**2.12** £

● Tick box 2.12A if box 2.12 includes enhanced capital allowances for designated environmentally beneficial plant and machinery **2.12A**

**Profit for the year (copy to box 2.24). If a loss, enter '0' in box 2.13 and put the loss in box 2.14** box 2.10 + box 2.11 minus box 2.12  
**2.13**

● Loss for the year (if '0' in box 2.13) box 2.10 + box 2.11 minus box 2.12  
**2.14** £

● Loss offset against 2005-06 total income (include in box 5.2 if you are calculating the company's tax) **2.15** £

● Loss - relief to be calculated by reference to earlier years see Notes  
**2.16** £

● Loss offset against other income from property (copy to box 2.43) see Notes  
**2.17** £

### ■ *Furnished holiday lettings – capital allowances summary*

	Capital allowances	Balancing charges
● Fixtures within a building	<b>2.18</b> £	<b>2.19</b> £

● Other business plant and machinery	<b>2.20</b> £	<b>2.21</b> £
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	boxes 2.18 + 2.20	boxes 2.19 + 2.21
<b>Total capital allowances/balancing charges from furnished holiday lettings</b>	<b>2.22</b> £	<b>2.23</b> £

## Other property income

### ■ *Income*

● Furnished holiday lettings profit from box 2.13  
**2.24** £

● Rents and other income from land and property Tax deducted  
**2.25** £ **2.26** £

● Chargeable premiums **2.27** £

● Reverse premiums boxes 2.24 + 2.25 + 2.27 + 2.28  
**2.28** £ **2.29** £

### ■ *Expenses do not include figures already entered in boxes 2.2 to 2.8*

● Rents, rates, insurance, ground rents, etc. **2.30** £

● Repairs, maintenance and renewals **2.31** £

● Interest and alternative finance payments **2.32** £

● Other finance charges **2.33** £

● Legal and professional costs **2.34** £

● Cost of services provided, including wages **2.35** £

● Other expenses total of boxes 2.30 to 2.36  
**2.36** £ **2.37** £

**Net profit (put figures in brackets if a loss)** box 2.29 minus box 2.37  
**2.38**

## 2 INCOME FROM LAND AND PROPERTY IN THE UK *continued*

### ■ *Tax adjustments - fill in boxes 2.51 to 2.64 first*

● Balancing charges	from box 2.64 2.39 £	
● Capital allowances	from box 2.63 2.40 £	
● Tick box 2.40A if box 2.40 includes enhanced capital allowances for designated environmentally beneficial plant and machinery	2.40A	
● Tick box 2.40B if a Section 198 CAA 2001 election is effected	2.40B	
● Landlord's Energy Saving Allowance	2.41 £	
● 10% wear and tear	2.42 £	
● Furnished holiday lettings losses (from box 2.17)	2.43 £	boxes 2.40 + 2.41 +2.42 +2.43 2.44 £

Adjusted profit (if a loss enter '0' in box 2.45 and put the loss in box 2.46) box 2.38 + box 2.39 minus box 2.44  
2.45 £

Adjusted loss (if '0' entered in box 2.45) box 2.38 + box 2.39 minus box 2.44  
2.46 £

● Loss brought forward from previous year 2.47 £

Profit for the year box 2.45 minus box 2.47  
2.48 £

● Loss offset against total income (see page 8 of your Tax Return Guide) 2.49 £

● Loss carried forward to following year 2.50 £

### ■ *Other property income - capital allowances summary*

	Capital allowances	Balancing charge
● Fixtures within a building	2.51 £	2.52 £
● Long life assets	2.53 £	2.54 £
● Other business plant and machinery	2.55 £	2.56 £
● Agricultural and Industrial Buildings Allowance (a separate calculation must be made for each block of expenditure)	2.57 £	2.58 £
● Flat conversion allowance	2.59 £	2.60 £
● Other capital allowances claimed (separate calculations must be made). Claims to and balancing charges arising on Business Premises Renovation Allowance must also be included in box 7.4 and 7.5 respectively.	2.61 £	2.62 £
<b>Total capital allowances/balancing charges</b>	total of column above 2.63 £	total of column above 2.64 £

### 3 INCOME FROM TRADING IN THE UK - OTHER THAN THROUGH A UK PERMANENT ESTABLISHMENT

#### Business details

Description of business

3.1

Accounting period

Start

3.2

End

3.3

- Tick box 3.4 if the business name or address has changed since your last Tax Return

3.4

- Date of commencement if after 5 April 2005

3.5

- Date of cessation if before 6 April 2006

3.6

- Tick box 3.7 if the accounts do not cover the period from the last accounting date (explain why in the 'Additional information' box, box 10.1 on page 8)

3.7

- Tick box 3.8 if the accounting date has changed (only if this is a permanent change and you want it to count for tax)

3.8

- Tick box 3.9 if this is the second or further change (explain why you have not used the same date as last year in the 'Additional information' box, box 10.1 on page 8)

3.9

#### Adjustments to arrive at taxable profit or loss

- Basis period starts

3.10

and ends

3.11

- Overlap profit brought forward

3.12

£

- Deduct overlap relief used this year

3.13

£

- Overlap profit carried forward

3.14

£

Net profit for 2005-06 (if loss, enter '0')

3.15

£

Allowable loss for 2005-06

3.16

£

- Loss offset against other income for 2005-06 (include in box 5.2 if you are calculating the company's tax)

3.17

£

- Loss - relief to be calculated by reference to earlier years

3.18

£

- Loss to carry forward (that is allowable loss not claimed in any other way)

3.19

£

- Losses brought forward from last year

3.20

£

- Losses brought forward from last year used this year

3.21

£

Taxable profit after losses brought forward

box 3.15 minus box 3.21

3.22

£

- Any other business income received in 2005-06

3.23

£

Total taxable profits from this business

box 3.22 + box 3.23

3.24

£

#### Subcontractors in the construction industry

- Deductions made by contractors on account of tax (you must send CIS25s to us)

3.25

£

#### Tax deducted from trading income

- Tax deducted from trading income (not CIS25s)

3.26

£

## 4 OTHER UK INCOME

	Net income	Income Tax	Gross income
<ul style="list-style-type: none"> <li>Other UK income (for example, royalties, income from trusts)</li> </ul>	4.1 £ <input type="text"/>	4.2 £ <input type="text"/>	box 4.1 + box 4.2 4.3 £ <input type="text"/>
<ul style="list-style-type: none"> <li>Source of other UK income</li> </ul>	4.4 <input type="text"/>		

## 5 TAX CALCULATION (OPTIONAL)

Do you want to calculate the company's tax?

**YES**

If 'Yes', tick this box and follow the guidance given in the Tax Return Guide, then fill in boxes 5.1 to 5.11 as appropriate. If not applicable, go to question 6.

<ul style="list-style-type: none"> <li><b>Income chargeable to Income Tax</b></li> </ul>	boxes 2.48 + 3.24 + 4.3 5.1 £ <input type="text"/>
<ul style="list-style-type: none"> <li><b>Relief for loss offset against 2005-06 total income</b></li> </ul>	boxes 2.15 + 2.49 + 3.17 5.2 £ <input type="text"/>
<ul style="list-style-type: none"> <li><b>Total income chargeable to Income Tax</b></li> </ul>	box 5.1 minus box 5.2 5.3 £ <input type="text"/>
<ul style="list-style-type: none"> <li><b>Tax taken off other income</b></li> </ul>	boxes 3.25 + 3.26 + 4.2 5.4 £ <input type="text"/>
<ul style="list-style-type: none"> <li><b>Income Tax due</b></li> </ul>	box 5.3 x 22% minus box 5.4 5.5 £ <input type="text"/>
<ul style="list-style-type: none"> <li><b>Tax taken off at source under the Non-resident Landlords Scheme</b></li> </ul>	from box 2.26 5.6 £ <input type="text"/>
<ul style="list-style-type: none"> <li><b>Total Income Tax due</b></li> </ul>	box 5.5 minus box 5.6 5.7 £ <input type="text"/>
<ul style="list-style-type: none"> <li><b>Payments on account for 2006-07</b></li> </ul>	
<ul style="list-style-type: none"> <li>If box 5.5 is less than £500, the company does not need to make payments on account. If box 5.5 is equal to or more than £500, complete box 5.8</li> </ul>	box 5.5 x 50% 5.8 £ <input type="text"/>
<ul style="list-style-type: none"> <li>Tick box 5.9 if you are making a claim to reduce payments on account and say why in the 'Additional information' box, box 10.1 on page 8</li> </ul>	5.9 <input type="checkbox"/>
<ul style="list-style-type: none"> <li>Payments already made for 2005-06</li> </ul>	5.10 £ <input type="text"/>
<ul style="list-style-type: none"> <li>Payments due on or before 31 January 2007</li> </ul>	box 5.7 + box 5.8 minus box 5.10 5.11 £ <input type="text"/>

## 6 OVERPAYMENTS AND REPAYMENT CLAIMS

Do you want to claim a repayment of tax?

**YES**

If 'Yes', tick this box and then fill in boxes 6.1 to 6.13 as appropriate. If not applicable, go to question 7.

Should the repayment be sent:

- |   |                              |  |                              |
|---|------------------------------|--|------------------------------|
| <ul style="list-style-type: none"> <li>to the company's UK bank or building society account? <b>Tick box 6.1, and fill in boxes 6.5 to 6.9</b></li> </ul> | 6.1 <input type="checkbox"/> | <ul style="list-style-type: none"> <li>to a nominee's bank account in the UK? <b>Tick box 6.2, and fill in boxes 6.5 to 6.9 and 6.10A to 6.13</b></li> </ul> | 6.2 <input type="checkbox"/> |
|---|------------------------------|--|------------------------------|

*We prefer to make repayment direct into a UK bank or building society account. But tick box 6.3 or box 6.4 if you would like a Payable Order to be sent to the company or to a nominee.*

If you would like a Payable Order to be sent to:

- |  |                              |   |                              |
|--|------------------------------|---|------------------------------|
| <ul style="list-style-type: none"> <li>the company, <b>tick box 6.3</b></li> </ul> | 6.3 <input type="checkbox"/> | <ul style="list-style-type: none"> <li>a nominee, <b>tick box 6.4, and fill in boxes 6.10A to 6.13</b></li> </ul> | 6.4 <input type="checkbox"/> |
|--|------------------------------|---|------------------------------|

## 6 OVERPAYMENTS AND REPAYMENT CLAIMS continued

Name of UK bank or building society

6.5

Branch sort code

6.6

Account number

6.7

Name of account holder

6.8

Building society reference

6.9

Tick box 6.10A if the nominee is the company's agent

6.10A

Agent's reference for the company (if the nominee is its agent)

6.10

I authorise

Name of nominee/agent

6.11

Address of the nominee/agent

6.12

Postcode

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

6.13

*This authority must be signed by you. A photocopy of your signature will not do.*

Signature

7.1

## 7 OTHER INFORMATION

- Tick box 7.1 if this Tax Return contains figures that are provisional because you do not yet have final figures. Page 11 of your Non-resident Company Tax Return Guide explains the circumstances in which provisional figures may be used and asks for some additional information to be provided in box 10.1 on page 8.

- Disclosure of tax avoidance schemes** - if the company is party to one or more disclosable tax avoidance schemes you must complete boxes 7.2 and 7.3. Give details of each scheme (up to 3) on a separate line. If the company is party to more than 3 schemes give further details in the 'Additional information' box, box 10.1, on page 8.

Scheme reference number

7.2

Tax year in which expected advantage arises  
– year ended 5 April

7.3

- Business Premises Renovation Allowance (BPR)** - Read page 12 of your Non-resident Company Tax Return Guide before you fill in these boxes. Extract from box 2.61, and box 2.62 the amounts that relate to any BPR claims or charges. Enter claims to BPR in box 7.4 and charges in box 7.5.

Capital allowance

7.4

£

Balancing charge

7.5

£

## 8 ACQUISITIONS AND DISPOSALS

- Did the company acquire any properties in the year? No **8.1** Yes **8.2** Please provide details in box 10.1 overleaf
- Did the company sell any properties in the year? No **8.3** Yes **8.4** Please provide details in box 10.1 overleaf
- Does the company now hold any properties? No **8.5** Yes **8.6** If 'No', please confirm in box 10.1 overleaf whether you expect to hold any properties in the UK in the future

*Continue on a separate sheet if necessary*

## 9 DECLARATION - *You must complete this part*

**Before sending back the completed Tax Return sign the statement below.** If the company gives false information or conceals any part of its income it could be liable to financial penalties and/or it could be prosecuted.

**9.1** I declare to the best of my knowledge and belief, the information in this Tax Return is correct and complete and includes all the income on which the company may be charged to tax.

Signature

Date

Print name in full here

Please enter the capacity in which you are signing (for example, as a director or company secretary, etc.). A photocopy of a signature is not acceptable.

**9.2**

## 10 ADDITIONAL INFORMATION

**10.1** *Additional information*