

Your Company Tax Return

If we send the company a Notice to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	OP SECURITY SERVICES LTD
2	Company registration number	14275974
3	Tax reference	6231364014254
4	Type of company	0

Put an 'X' in the appropriate box(es) below

5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the above company's return for the period

30	From DD MM YYYY	35	To DD MM YYYY
	<input type="text" value="04/08/2022"/>		<input type="text" value="03/08/2023"/>

Put an 'X' in the appropriate box(es) below

40	A repayment is due for this return period	<input type="checkbox"/>
45	Claim or relief affecting an earlier period	<input type="checkbox"/>
50	Making more than one return for this company now	<input type="checkbox"/>
55	This return contains estimated figures	<input type="checkbox"/>
60	Company part of a group that is not small	<input type="checkbox"/>
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>
Transfer Pricing		
70	Compensating adjustment claimed	<input type="checkbox"/>
75	Company qualifies for SME exemption	<input type="checkbox"/>
Accounts and computations		
80	I attach accounts and computations for the period to which this return relates	<input type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>

About this return continued

90	If you are not attaching the accounts and computations, say why not	
	<div>Company dormant</div>	
	Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies – form CT600A	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - form CT600B	<input type="checkbox"/>
105	Group and consortium - form CT600C	<input type="checkbox"/>
110	Insurance – form CT600D	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - form CT600E	<input type="checkbox"/>
120	Tonnage Tax - form CT600F	<input type="checkbox"/>
125	Northern Ireland - form CT600G (This section is currently not in use)	<input type="checkbox"/>
130	Cross-border Royalties - form CT600H	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - form CT600I	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - form CT600J	<input type="checkbox"/>
141	Restitution Tax – form CT600K	<input type="checkbox"/>
142	Research and Development - form CT600L	<input type="checkbox"/>
143	Freeports and Investment Zones - form CT600M	<input type="checkbox"/>
144	Residential Property Developer Tax - form CT600N	<input type="checkbox"/>

Tax calculation

Turnover

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

Income

155	Trading profits	£	<input type="text"/>
160	Trading losses brought forward set against trading profits	£	<input type="text"/>
165	Net trading profits - box 155 minus box 160	£	<input type="text"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	£	<input type="text"/>
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period		<input type="checkbox"/>
175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	£	<input type="text"/>

Income

180	Non-exempt dividends or distributions from non-UK resident companies	£	<input type="text"/>
185	Income from which Income Tax has been deducted	£	<input type="text"/>
190	Income from a property business	£	<input type="text"/>
195	Non-trading gains on intangible fixed assets	£	<input type="text"/>
200	Tonnage Tax profits	£	<input type="text"/>
205	Income not falling under any other heading	£	<input type="text"/>

Chargeable gains

210	Gross chargeable gains	£	<input type="text"/>
215	Allowable losses including losses brought forward	£	<input type="text"/>
220	Net chargeable gains - box 210 minus box 215	£	<input type="text"/>

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	£ <input type="text"/>
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	£ <input type="text"/>
235	Profits before other deductions and reliefs - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	£ <input type="text"/>

Deductions and reliefs

240	Losses on unquoted shares	£ <input type="text"/>
245	Management expenses	£ <input type="text"/>
250	UK property business losses for this or previous accounting period	£ <input type="text"/>
255	Capital allowances for the purposes of management of the business	£ <input type="text"/>
260	Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)	£ <input type="text"/>
263	Carried-forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	£ <input type="text"/>

Deductions and Reliefs

265	Non-trading losses on intangible fixed assets	£	<input type="text"/>
275	Total trading losses of this or a later accounting period	£	<input type="text"/>
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275		<input type="checkbox"/>
285	Trading losses carried forward and claimed against total profits	£	<input type="text"/>
290	Non-trade capital allowances	£	<input type="text"/>
295	Total of deductions and reliefs - <i>total of boxes 240 to 275 ,285 and 290</i>	£	<input type="text"/>
300	Profits before qualifying donations and group relief - <i>box 235 minus box 295</i>	£	<input type="text"/>
305	Qualifying donations	£	<input type="text"/>
310	Group relief	£	<input type="text"/>
312	Group relief for carried forward losses	£	<input type="text"/>
315	Profits chargeable to Corporation Tax - <i>box 300 minus boxes 305,310 and 312</i>	£	<input type="text"/>
320	Ring fence profits included	£	<input type="text"/>
325	Northern Ireland profits included (This section is currently not in use)	£	<input type="text"/>

Tax calculation

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

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

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

Corporation Tax *total of boxes 345, 360, 375, 395, 410 and 425*

430	£	<input type="text"/>
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Marginal relief

435	£	<input type="text"/>
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Corporation Tax chargeable *box 430 minus box 435*

440	£	<input type="text"/>
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Reliefs and deductions in terms of tax

445	Community Investment Tax Relief	£	<input type="text"/>
450	Double Taxation Relief	£	<input type="text"/>
455	Put an 'X' in box 455 if box 450 includes an underlying rate relief claim		<input type="checkbox"/>
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period		<input type="checkbox"/>
465	Advanced Corporation Tax	£	<input type="text"/>
470	Total reliefs and deduction in terms of tax <i>- total of boxes 445, 450 and 465</i>	£	<input type="text"/>

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

471	Coronavirus Job Retention Scheme (CJRS) received	£	<input type="text"/>
472	CJRS entitlement	£	<input type="text"/>
473	CJRS overpayment already assessed or voluntary disclosed	£	<input type="text"/>
474	Other coronavirus overpayments	£	<input type="text"/>

Energy levies

986	Energy (Oil and Gas) profits levy (EOGPL) amounts liable	£	<input type="text"/>
987	Electricity Generator Levy (EGL) exceptional generation receipts	£	<input type="text"/>

Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	£	<input type="text"/>
480	Tax payable on loans and arrangements to participators	£	<input type="text"/>
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A		<input type="checkbox"/>
490	Controlled Foreign Companies (CFC) tax payable	£	<input type="text"/>
495	Bank Levy payable	£	<input type="text"/>
496	Bank surcharge payable	£	<input type="text"/>
497	Residential Property Developer Tax (RPDT) payable	£	<input type="text"/>
500	CFC tax , bank Levy and bank surcharge payable and RPDT payable – total of boxes 490, 495, 496 and 497	£	<input type="text"/>
501	EOGPL payable	£	<input type="text"/>
502	EGL payable	£	<input type="text"/>
505	Supplementary charge (ring fence trades) payable	£	<input type="text"/>
510	Tax chargeable – total of boxes 475, 480, 500 ,501 ,502 and 505	£	<input type="text"/>
515	Income Tax deducted from gross income included in profits	£	<input type="text"/>
520	Income Tax repayable to the company	£	<input type="text"/>
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – box 510 minus box 515	£	<input type="text"/>
526	Coronavirus support schemes overpayment now due – total of boxes 471 and 474 minus boxes 472 and 473	£	<input type="text"/>
527	Restitution tax	£	<input type="text"/>
528	Self-assessment of tax payable – total of boxes 525, 526 and 527	£	<input type="text"/>

Tax reconciliation

530	Research and Development credit	£	<input type="text"/>
535	Vaccine tax credit (not currently used)	£	<input type="text"/>
540	Creatives tax credit	£	<input type="text"/>
545	Total of Research and Development credit and creative tax credit – total box 530 to 540	£	<input type="text"/>
550	Land remediation tax credit	£	<input type="text"/>
555	Life assurance company tax credit	£	<input type="text"/>
560	Total land remediation and life assurance company tax credit - total box 550 and 555	£	<input type="text"/>
565	Capital allowances first-year tax credit	£	<input type="text"/>
570	Surplus Research and Development credits or creative tax credit payable – box 545 minus box 525	£	<input type="text"/>
575	Land remediation or life assurance company tax credit payable - total of boxes 545 and 560 minus boxes 525 and 570	£	<input type="text"/>
580	Capital allowances first-year tax credit payable - boxes 545, 560 and 565 minus boxes 525, 570 and 575	£	<input type="text"/>
585	Ring fence Corporation Tax included	£	<input type="text"/>
586	NI Corporation Tax included (This section is currently not in use)	£	<input type="text"/>
590	Ring fence supplementary charge included	£	<input type="text"/>
595	Tax already paid (and not already repaid)	£	<input type="text"/>
600	Tax outstanding – box 525 minus boxes 545, 560, 565 and 595	£	<input type="text"/>
605	Tax overpaid including surplus or payable credits - total sum of boxes 545, 560, 565 and 595 minus 525	£	<input type="text"/>
610	Group tax refunds surrendered to this company	£	<input type="text"/>
615	Research and Development expenditure credits surrendered to this company	£	<input type="text"/>

Exporter information

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

616 Yes – goods

☐

617 Yes – services

☐

618 No – neither

☐

Indicators and information

620 Franked investment income/Exempt ABGH distributions

£

625 Number of 51% group companies

0

Put an 'X' in the relevant boxes, if in the period, the company:

630 should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations

☐

631 should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations

☐

635 is within a group payments arrangement for the period

☐

640 has written down or sold intangible assets

☐

645 has made cross-border royalty payments

☐

647 Eat Out to Help Out Scheme:

reimbursed discounts included as taxable income

£

Information about enhanced expenditure and tax relief

Research and Development (R&D) or creative enhanced expenditure and tax relief

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	<input type="checkbox"/>
657	Put an 'X' in box 657 to confirm that an additional information form has been submitted	<input type="checkbox"/>
659	R&D expenditure qualifying for SME R&D relief	£ <input type="text"/>
660	R&D enhanced expenditure	£ <input type="text"/>
665	Creative qualifying expenditure and/or additional deduction	£ <input type="text"/>
670	R&D and creative enhanced expenditure <i>total box 660 and 665</i>	£ <input type="text"/>
675	R&D enhanced expenditure of a SME on work sub contracted to it by a large company	£ <input type="text"/>
680	Vaccine research expenditure	£ <input type="text"/>

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	£ <input type="text"/>
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Information about capital allowances and balancing charges/disposal values

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 £ <input type="text"/>	
Full expensing	688 £ <input type="text"/>	689 £ <input type="text"/>
Machinery and plant – super-deduction	691 £ <input type="text"/>	692 £ <input type="text"/>
Machinery and plant – special rate allowance	693 £ <input type="text"/>	694 £ <input type="text"/>
Machinery and plant - special rate pool	695 £ <input type="text"/>	700 £ <input type="text"/>
Machinery and plant - main pool	705 £ <input type="text"/>	710 £ <input type="text"/>
Structures and buildings	711 £ <input type="text"/>	
Business premises renovation	715 £ <input type="text"/>	720 £ <input type="text"/>
Other allowances and charges	725 £ <input type="text"/>	730 £ <input type="text"/>
	Capital allowances	Disposal value
Electric charge-points	713 £ <input type="text"/>	714 £ <input type="text"/>
Enterprise zones	721 £ <input type="text"/>	722 £ <input type="text"/>
Zero emissions goods vehicles	723 £ <input type="text"/>	724 £ <input type="text"/>
Zero emissions cars	726 £ <input type="text"/>	727 £ <input type="text"/>

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

	Capital allowances		Balancing charges	
Annual investment allowance	735	£		
Structures and buildings	736	£		
Full expensing	733	£		734 £
Business premises renovation	740	£		745 £
Machinery and plant	741	£		742 £
– super-deduction				
Machinery and plant	743	£		744 £
– special rate allowance				
Other allowances and charges	750	£		755 £
	Capital allowances		Disposal value	
Electric charge-points	737	£		738 £
Enterprise zones	746	£		747 £
Zero emissions goods vehicles	748	£		749 £
Zero emissions cars	751	£		752 £

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	£	
765	Designated environmentally friendly machinery and plant	£	
770	Machinery and plant on long-life assets and integral features	£	
771	Structures and buildings	£	
772	Machinery and plant – super-deduction	£	
773	Machinery and plant – special rate allowance	£	
775	Other machinery and plant	£	

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 £ <input type="text"/>	785 £ <input type="text"/>
Losses of trades carried on wholly outside the UK	790 £ <input type="text"/>	
Non-trade deficits on loan relationships and derivative contracts	795 £ <input type="text"/>	800 £ <input type="text"/>
UK property business losses	805 £ <input type="text"/>	810 £ <input type="text"/>
Overseas property business losses	815 £ <input type="text"/>	
Losses from miscellaneous transactions	820 £ <input type="text"/>	
Capital losses	825 £ <input type="text"/>	
Non-trading losses on intangible fixed assets	830 £ <input type="text"/>	835 £ <input type="text"/>

Excess amounts

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

Northern Ireland information (This section is currently not in use)

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£	<input type="text"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£	<input type="text"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£	<input type="text"/>

Overpayments and repayments

Small repayments

860	Do not repay sums of	£	<input type="text"/>	or less
Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.				

Repayments for the period covered by this return

865	Repayment of Corporation Tax	£	<input type="text"/>
870	Repayment of Income Tax	£	<input type="text"/>
875	Payable Research and Development tax credit	£	<input type="text"/>
880	Payable Research and Development expenditure credit	£	<input type="text"/>
885	Payable creative tax credit	£	<input type="text"/>
890	Payable land remediation of life assurance company tax credit	£	<input type="text"/>
895	Payable capital allowances first-year tax credit	£	<input type="text"/>

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations			
900	The following amount is to be surrendered	£	<input type="text"/>
Put an 'X' in the appropriate box(es) below			
the joint Notice is attached		905	<input type="checkbox"/>
or			
will follow		910	<input type="checkbox"/>
915	Please stop repayment of the following amount until we send you the Notice	£	<input type="text"/>

Bank details (for person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/>
930	Account number	<input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/>

Payments to a person other than the company

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as <i>(enter status – company secretary, treasurer, liquidator or authorised agent, etc.)</i>	
	<input type="text"/>	
950	of <i>(enter company name)</i>	<input type="text"/>
955	authorise <i>(enter name)</i>	<input type="text"/>
960	of address <i>(enter address)</i>	<input type="text"/>
965	Nominee reference <input type="text"/> to receive payment on company's behalf	
970	Name	<input type="text"/>

Declaration

Declaration

I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975	Name	MUHAMMAD UMAIR MIRZA
980	Date DD MM YYYY	31/05/2024
985	Status	DIRECTOR