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CHAPTER 5 CORPORATION TAX SELF ASSESSMENT (CTSA)

The due dates for the payment of the corporation tax and for the filing of the form are: CAP No 1 CAP No 2 y/e 311215 3 m/e 31316 Tax due 11016 1117 CT600 due 31317 31317 statements Two forms CT600 will be submitted by 31 March 2017, together with financial and corporation tax ...

CHAPTER 13 RELIEF FOR TRADING LOSSES

the loss making period which is 1 July 2014, so back to the year ended 30 June 2012 This loss must be relieved in priority to the loss in the last 9 months CTA 2010, s37(8) 138 First Year Tax Credits Loss ...

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Source: Authors' calculations using Tolley's Income Tax, various years Table 1 shows that while rates of income tax have been cut, the number of higher- and additional-rate taxpayers has grown quickly ...

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Rebecca is the editor of Tolley's Practical Tax newsletter and of Sumption: Capital Gains Tax, both published by Lexis Nexis For Bloomsbury Professional she compiles: Tax Rates and Tables (Budget and Finance Act editions for each year), and is the joint author of: Capital Gains Tax 2014/15, and Capital Gain Tax ...

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