



Issued by

Accounting period ended 11 September 2022 Date of issue 8 September 2022
Office no: 757 UTR: XXXXX XXXXX
HMRC use: 757 XXXXX XXXXX
Payment ref: XXXXXXXXXXXXA0010A1
www.gov.uk/corporationtax

You need to file your Company Tax Return for 16 September 2020 to 11 September 2022 by 17 September 2022

We wrote to you on 19 September 2021 to tell you that your company needs to file one or more returns for the period specified in that letter. We also advised you to pay any Corporation Tax amount you owe.

Our records show we haven't received your Company Tax Return. You must file a return for the period above, even if your company is dormant (has not traded) or has nil profit.

If the company has Corporation Tax to pay, you should do this now. We charge interest on late payments.

How to file your Company Tax Return

You must file your Company Tax Return electronically. To file online, go to **GOV.UK**, search 'Company Tax Returns' and select 'file your accounts and Company Tax Returns'. If you're not already registered to file online, you can also find instructions here on how to register.

Your return also needs to include the appropriate attachments in the right format. For more details on this, go to **GOV.UK** and search 'format for accounts forming part of a Company Tax Return'.

If your company is dormant, go to **GOV.UK** and search 'dormant companies and associations'.

If you're late filing your Company Tax Return you may have to pay a penalty.

The table below shows the penalty we'll charge you if you do not file your return on time.

Filing late by:	We'll charge you a penalty of:
1 day	£100
3 months	Another £100
6 months	We'll estimate your Corporation Tax bill and add a penalty of 10% of the unpaid tax
12 months	Another 10% of any unpaid tax

If your tax return is late 3 times in a row, the £100 penalties are increased to £500 each.

How to pay if the company owes Corporation Tax

You'll find everything you need to pay online:

- go to **GOV.UK** and search 'pay your Corporation Tax bill'
- choose your payment method and follow the instructions

If you're asked for an account number when paying, use 12001020 with sort code 08-32-10. The account name is HMRC Shipley.

Check your payment reference before you pay

- When you pay, you must use the 17-digit payment reference shown at the top of this letter.
- Your reference changes with each accounting period, so only use the payment reference at the top of this letter.
- If you're using a banking app to pay, make sure you do not reuse a previous reference.

If you have already sent us your return and paid any tax due, thank you. You do not need to do anything else.