



TESTING CT41G
TESTING STREET
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Issued by

Date of issue March 2022

HMRC use only: 123 12345 67891

Keep the following information safe

Company Unique Taxpayer Reference (UTR) 12345 67891

Tax Office number 123

You will need your UTR whenever you:

- speak to or communicate with us about the company's Corporation Tax
- file your Company Tax Return

Important information for new companies only

Companies House has informed us about the formation of your new company. You are required to send us certain information within **3 months** of starting or restarting any business activity so that we know that the company is within the charge of Corporation Tax (for example, by beginning to trade, providing services, earning interest or receiving any other income).

Depending on how you incorporated you may need to take one of the following actions.

If you used the 'Set up a limited company and register for Corporation Tax' service on GOV.UK

You may have already told us that the company has started doing business, in which case the only thing left to do is set up HMRC's online Corporation Tax services for the company.

If, however, you told us you didn't intend to start any business activity now or in the near future we will have updated our computer records with this information.

Set up HMRC's online Corporation Tax services

We will post an activation code, along with instructions on how to set up HMRC's online Corporation Tax services. This should arrive within 3 weeks. When you receive this, you should activate HMRC's online Corporation Tax Services and keep your login details safe.

After you have activated HMRC's online Corporation Tax services, you will be able to use the company's business tax account to:

- find the company's UTR
- file Company Tax Returns and accounts
- check the company's outstanding liabilities and payments
- find the correct payment reference number to pay the company's Corporation Tax
- file Company Tax Returns
- pay Corporation Tax
- check the company's accounting periods

If you didn't use the 'Set up a limited company and register for Corporation Tax' service on GOV.UK

If you need to tell us your company is active

The best way to do this is to use HMRC's online tax registration service, or in writing at the above address. To find out how to do this, go to www.gov.uk/guidance/corporation-tax-trading-and-non-trading. When prompted, you will need to enter the 3-digit tax office number shown above.

You will also need to file tax returns online. For more information about this, go to www.gov.uk/company-tax-returns

If your company is Not Trading or is Dormant

You must inform HMRC at the earliest opportunity and the best way to do this is online at www.gov.uk/tell-hmrc-your-company-is-dormant-for-corporation-tax. If you have not informed HMRC you are dormant you will still be required to submit a Company Tax return online. Failure to do so may result in penalties being raised against the company. For more information to help you check if the company is active or not for HMRC, go to www.gov.uk/guidance/corporation-tax-trading-and-non-trading

Information for Non-UK resident companies

If you are a non-UK resident company and have become chargeable to UK Corporation Tax because you have started or restarted any business activity, you will need to set up HMRC's online Corporation Tax services for the company to file your Company Tax Return. For more information about this, go to www.gov.uk/log-in-register-hmrc-online-services and click on 'Sign in' to create sign in details or access your online account.

Further information

Authorising an agent or accountant

For information on how to authorise someone to deal with the company's Corporation Tax affairs, go to www.gov.uk/appoint-tax-agent

We cannot give advice or help you complete your company accounts and recommend you seek assistance from a qualified accountant if necessary.

Reporting and paying Corporation Tax

For information on reporting and paying Corporation Tax, go to www.gov.uk/corporation-tax

EXAMPLE ONLY