



A COMPANY LIMITED
A STREET TERRACE
A TOWN
AB1 1AB

Issued by
HM REVENUE AND CUSTOMS
CT SERVICES
CORPORATION TAX SERVICES
HM REVENUE AND CUSTOMS
UNITED KINGDOM
BX9 1AX

Date of issue
19 JUN 2022

Office no: XXX UTR: XXXX XXXX

HMRC use: XXX XXXXX XXXX
Payment ref: XXXXXXXXXXXXA00115A

www.gov.uk/corporationtax

Your Company Tax Return is due by 31 May 2023

Your company must deliver (file) one or more Company Tax Returns for the period specified below:

01 JUN 2021 to 31 MAY 2022

By law, you need to file any returns by the later of either the:

- first anniversary of the last day of the period the return relates to
- end of 3 months after the date of this notice

If you're late filing your Company Tax Returns, you may have to pay a penalty. To avoid penalties, file online by the filing date above. We can charge penalties for late returns even if your company does not owe any tax.

If you have told us you have an agent or accountant, we'll tell them we have issued this notice to you.

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'.

You must file a return for the period above, even if your company has nil profit.

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

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 payment 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 payment reference.
- Pay any amount the company owes on time. We charge interest on late payments.

For information on payment dates, go to **GOV.UK** and search 'pay your Corporation Tax bill'.