

Issued by

Telephone number

Date of issue

This notice is a formal request for the company to deliver a Company Tax Return. If our records show you have an agent or accountant we will tell them that this notice has been issued to you.

To find out more information about completing and delivering your Company Tax Return, go to www.gov.uk/business-tax/corporation-tax

For Corporation Tax purposes, the word 'company' includes a club, voluntary or other unincorporated association. The **company*** must deliver a return in the **prescribed form*** of its profits, losses and other information required for the purposes of the Corporation Tax Acts for the period shown above, if that is an **accounting period*** of the company.

If the period shown above is not an accounting period, a return is required:

- for each accounting period that ended during or at the end of the period shown above
- if no accounting period ended during or at the end of that period, for that part of the period that does not form part of an accounting period
- if the company was outside the charge to Corporation Tax throughout the period shown above, for the whole of that period

There are penalties for incorrect returns.

* These terms have special meanings for Corporation Tax purposes and are explained briefly in the notes overleaf.

Your return should reach me not later than the filing date* set by law and must include:

- the information specified by HM Revenue and Customs (HMRC)
- a copy of the **accounts*** of the company for the period covered by the return
- computations showing how the specified information has been calculated from the relevant figures in the accounts
- in the case of an **insurance company***, a copy of the return deposited with the Financial Services Authority in respect of insurance business for the period

If the whole return does not reach me by the filing date penalties may be charged.

* These terms have special meanings for Corporation Tax purposes and are explained briefly in the notes below. Please consult the Corporation Tax area of our website. Go to www.gov.uk/business-tax/corporation-tax for details of the information specified by HMRC and the obligation to deliver a return electronically, including rare exceptions.

Notes

* **'Accounts'** required are:

- for companies resident in the UK throughout the period covered by the return and required by the law of the territory in which they are established or by EC Regulation 1606/2002 to prepare accounts covering that period, those accounts including a copy of any directors' and auditor's report similarly required. These are the accounts that a company is required to prepare under company law and not the abbreviated accounts it may be permitted to file with the Registrar of Companies
- for companies not resident in the UK but carrying on a trade through a permanent establishment in the UK:
 - the trading and profit and loss accounts of the company required by the law of the territory in which it is established or by EC Regulation 1606/2002
 - a profit and loss account of the UK permanent establishment covering the period to which the return relates drawn up in accordance with UK GAAP or international accounting standards
 - balance sheet for the company required by the law of the territory in which it is established or by EC Regulation 1606/2002 at the end of the period of account and
 - if prepared, the balance sheet of the UK branch or agency at the same date drawn up in accordance with UK GAAP or international accounting standards
 - all accounts and balance sheets must be in English
- in any other case, a copy of any accounts, including balance sheet, (and English translation of each), that the company is required by statute or by its constitution to prepare, covering the period to which the return relates
- where the company was outside the charge to Corporation Tax (for example, because it was dormant) and there is no single set of accounts that covers the period, you should enclose the most recent accounts prepared

* **'Accounting period'** is a period for which profits and losses have to be calculated for Corporation Tax purposes. It will usually, but not always, coincide with a period of 12 months for which the company draws up accounts. For more information see the CT600 Guide.

* **'Company'** includes any unincorporated association, but not a partnership, local authority, local authority association or a health service body.

* **'Filing date'**

This is usually the later of:

- the first anniversary of the last day of the period to which the return relates
- the end of 3 months following the date on which this notice was served

* **'Insurance company'** is a person who has permission under Part 4 of the Financial Services and Markets Act 2000 to effect or carry out contracts of insurance.

* **'Prescribed form'** means:

- where a return is or has to be delivered electronically an approved form of electronic communications
- otherwise, form CT600 and any relevant Supplementary Pages (or approved substitute versions of them) plus paper copies of the required accounts and computations

Payment of tax

You are reminded that tax is payable, without assessment, 9 months and 1 day after the end of the accounting period or earlier if the company pays by instalments. Interest is chargeable on tax paid late.

Group Payment Arrangements

If the company is in an arrangement please do not use the attached payslip. The acceptance letter issued by the Group Payment Team advised you how to make payments under the arrangement.

For information about Budget or Autumn Statement changes go to www.gov.uk/government/publications/corporation-tax-budget-changes-ct600-budget-insert

Paying HMRC

Ways to pay

Make sure you pay us by the deadline.

Direct Debit

To set up a Direct Debit payment, go to www.gov.uk/pay-tax-direct-debit and follow the instructions.

Bank details for online or telephone banking, CHAPS, Bacs

You can make a transfer from your bank account by Faster Payments, CHAPS or Bacs. Use sort code 08-32-10, account number 12001020, account name 'HMRC Shipley' and the reference shown on the payslip.

By online card payment

Go to www.gov.uk/dealing-with-hmrc/paying-hmrc and follow the instructions.

At your bank or building society

Take your payslip to your branch and pay by cash or cheque. Make cheques payable to 'HM Revenue and Customs only' followed by the reference shown on the payslip.

Payment questions?

www.gov.uk/pay-corporation-tax

You must pay by one of the methods shown. You can't pay Corporation Tax or related interest and penalties by post.