

Inland Revenue CT41G New Company Details

When a company is first registered with Companies House, HMRC are sent details of the company and its registered address.

The local tax office will issue a CT41G.

This form is called a New Company Details form, and asks for the details of: -

- Registered Office Address.
- Whether the company has started trading.
- Whether a PAYE system is in place.
- The date the accounts are to be made up to.
- The names and addresses of all the directors.
- Any agents that will be dealing with the company (including the accountant's name and address).

The form also contains important information about the tax office, including the address and telephone number.

At the formation of a company the date that Companies House require the accounts to be made up to will be the end of the month in which incorporation occurred.

For example, if a company was formed on the 24th December the first year end will be the 31st December of the following year. The CT41G asks for the date the company started, and a date that the first accounts are made up to. If, as in many cases within the first year, this is more than one calendar year (24th December 2xx1 to 31st December 2xx2) then in theory 2 CT600 tax returns will have to be filed. When filing using paper, there does not appear to be an issue with the dates being a few days over, but if filing Online, this will cause the CT600 to be rejected by HMRC. There are two options that can be considered

1. File two CT600s, apportioned for the days 8/373 and one for 365/373.
2. Contact the tax office and explain that, where appropriate, trading did not occur before a date that was within the 365 days and ask for the dates to be adjusted to reflect the true date that trading started.

The Company reference number is also on this form and is referenced as:

3 digits 5digits 5digits

I.e. 123 45678 90123

The first three digits are the tax office reference, and the 10 digits are the company's unique tax reference.

This number must be used on all correspondence with the company's tax office.

The CT41G is normally issued within 2 months of incorporation. If a form is not received, the local tax office must be contacted and a form requested.

A copy of the form can be found at: -

<http://www.hmrc.gov.uk/pdfs/ct41g.pdf>

HMRC will use the data in the CT41G to issue notices, to return CT600s and for the referencing of Corporation Tax year-ends. If the year-end changes, it is the responsibility of one of the officers of the company to inform the tax office of any changes.

HMRC are also inserting a 64-8 for agent authorisation and a Dormant company insert. These should also be sent with the CT41G if required.