

## Working in Practice

### Filing Corporation Tax Returns (CT600) Online

Just after the company's year end a "notice to deliver a company tax return" letter will be issued by the inland revenue. This letter and the attached payslip will be required when making the Corporation Tax payment.

The Corporation Tax return must be submitted within 12 months but payment must be made within 9 months.

Corporation Tax returns can be filed online.

To use the Inland Revenue online returns facility an agent must first register. Details of this process can be found at [Registering as an Agent](#)

To be able to file a client's Corporation Tax online, a valid form 64-8 must be completed and posted to the Area tax office for the company. [Form 64-8](#)

To file a return go to the Inland Revenue Portal

<https://online.inlandrevenue.gov.uk/index.jsp>.

Log in using the 12-digit agent id and password.

Select Corporation Tax and click on the search bars to select the company either via its number or its name. Select "file CT return online" and choose whether to file the return using approved software packages or the Inland Revenue filing service (free).

The Inland Revenue's software is easy to use and caters well for simple Corporation Tax returns. For more complex calculations commercial software, such as PTP, may be better. An electronic copy of the company's accounts in PDF format should be attached to the return.

To enter a new tax return select "add" and enter the company's tax reference. Details of the company that have already been completed and the status of the return can also be viewed. Returns can be saved as partially complete and returned to at a later date.

The instructions are clear and easy to follow to complete the form. The welcome page has an excellent overview. When completed the forms should be saved and a copy printed.

The agent must always obtain the signature and approval of a director before submission.

The advantage of using a package like PTP is the built in system maintaining a set procedure which does not allow returns to be sent without prompting for client approval. In addition there is the security of having an office based tax system that allows for tax liabilities to be calculated away from the HMRC system, which has been known to become seriously overloaded at key times.

Payment of Corporation Tax can be made via a variety of different payment methods which are detailed in full at:

[http://www.hmrc.gov.uk/howtopay/corporation\\_tax.htm](http://www.hmrc.gov.uk/howtopay/corporation_tax.htm)

Corporation tax may be paid electronically. The bank will require details of the Inland Revenue's bank and also details of the company's corporation tax self assessment reference number. These are found on the "Notice to deliver a Company Tax Return" letter referred to at the beginning of this document. The reference number is made up of 17 characters and is found at the bottom of the payslip on the left hand side. Bank details of the Inland Revenue Accounts Offices are as follows:

<b>Accounting &amp; Payment Service (A&amp;PS)</b>	<b>Sort Code</b>	<b>Account Number</b>	<b>Account Name</b>
Accounts Office Cumbernauld	10 51 67	23444401	AO Cumbernauld
Accounts Office Shipley	10 50 41	23456000	AO Shipley

Details of which office to pay are shown on the reverse of the payslip attached to the "Notice to deliver a Company Tax Return" letter.