

LBCA Chartered Accountants Corporation Tax Deadlines

Table of contents

Deadlines and requirements for Corporation Tax	2
Introduction	2
Deadlines for telling HMRC your company or organisation is active	2
Deadlines for paying Corporation Tax	4
Deadlines for filing your Company Tax Return	5
Related guides on businesslink.gov.uk	5
Related web sites you might find useful	5

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Deadlines and requirements for Corporation Tax

Subjects covered in this guide

[Introduction](#)

[Deadlines for telling HMRC your company or organisation is active](#)

[Deadlines for paying Corporation Tax](#)

[Deadlines for filing your Company Tax Return](#)

[Related guides on businesslink.gov.uk](#)

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You can find this guide by navigating to:

Home > Taxes, returns & payroll > Corporation Tax > Deadlines and requirements for Corporation Tax

Introduction

If your company or organisation is liable for Corporation Tax, you must tell HM Revenue & Customs that it's liable, pay any Corporation Tax that's due and file a Company Tax Return on time.

You may have to meet these deadlines and requirements even if your company or organisation is not active or is dormant, or has no Corporation Tax to pay. If you don't, your company or organisation may have to pay a penalty or may be charged interest.

This guide will explain what your company or organisation needs to do for Corporation Tax and when.

Deadlines for telling HMRC your company or organisation is active

Here are the key deadlines for telling HM Revenue & Customs (HMRC) about your liability for Corporation Tax. You must give HMRC this information even if you have already sent your company's accounts and annual return to Companies House.

Starting up a new company that's active

If you start a new limited company and you begin to carry on business or trade, you must tell HMRC within three months. The best way to do this is to complete and send in form CT41G (New company details) to HMRC.

HMRC sends a newly formed limited company an introductory pack within six weeks of being told by Companies House that a new company exists. This pack

Deadlines and requirements for Corporation Tax

contains explanatory notes, and forms CT41G (New company details) and CT41G (Dormant company insert). The introductory pack is usually sent to your company's registered office. However, even if you don't receive a pack you must still tell HMRC your company or organisation is active, for example carrying on business or trading. You can download forms CT41G (New company details) and CT41G (Dormant company insert) by following the links below.

It's important to complete these forms as HMRC uses the information you provide to work out your Corporation Tax paying and filing deadlines. HMRC will send you form CT610 (Corporation Tax Important Dates) to confirm these deadlines, unless you have told them that your company or organisation is not yet active (dormant). The following section provides more information on this.

If you have started up a small club or association, you may not have to tell HMRC your club or association exists for Corporation Tax.

Unincorporated organisations and Corporation Tax

[Find form CT41G \(New company details\) and explanatory notes on the HMRC website - Opens in a new window.](#)

[Find form CT41G \(Dormant company insert\) and explanatory notes on the HMRC website - Opens in a new window.](#)

Find out who is liable for Corporation Tax in our guide:

Who is liable for Corporation Tax?

Starting up a new company that's not yet active

If your new company is dormant - in other words, it's not yet active, carrying on business activity, or trading - you must still tell HMRC as soon as possible. That way, HMRC will not treat your company as active and you won't receive unnecessary correspondence. Nor will HMRC normally send your company a 'Notice to deliver a Company Tax Return'.

Use form CT41G (Dormant company insert) to give HMRC the necessary information.

[Find form CT41G \(Dormant company insert\) and explanatory notes on the HMRC website - Opens in a new window.](#)

Trading and non-trading for Corporation Tax explained

When an existing company becomes dormant

If your company stops trading or is not active, you need to tell your Corporation Tax Office, as soon as possible, in writing, that your company is dormant.

HMRC will send your company a 'Notice to deliver a Company Tax Return' for the period up to the date your company became dormant.

From the date your company becomes dormant, HMRC will stop treating your company as active and you won't receive unnecessary correspondence.

[Find your HMRC Corporation Tax Office - Opens in a new window.](#)

Deadlines and requirements for Corporation Tax

When a dormant company becomes active

If your company was dormant and then starts to carry on business or to trade, you must tell HMRC **within three months** of starting business activity. You can do this using form CT41G (New company details).

If your company or organisation was active before it became dormant and is now active again, you can use form CT204 (Active company).

[Find form CT41G \(New company details\) and explanatory notes on the HMRC website - Opens in a new window.](#)

[Find form CT204 \(Active company\) and explanatory notes on the HMRC website - Opens in a new window.](#)

Deadlines for paying Corporation Tax

Your Corporation Tax payment is due before your Company Tax Return.

Unlike Income Tax Self Assessment or VAT, where the dates for filing returns and making payments are usually the same, the deadline for paying Corporation Tax is **before** the deadline for filing your Company Tax Return.

Your Corporation Tax payment deadline is known to HM Revenue & Customs (HMRC) as the 'normal due date'. Your actual payment deadline can vary depending on how much taxable profit your company or organisation makes.

Payment deadlines if your company or

organisation's taxable profits are £1.5 million or less

If your company or organisation has taxable profits of up to £1.5 million, you must pay your Corporation Tax by the normal due date, which is **nine months** after the end of your Corporation Tax accounting period. For example, if your company's accounting period ends on 31 May, your Corporation Tax payment is due on or before 1 March the following year.

For more information on taxable profits for Corporation Tax and how they are calculated, see the page on [taxable profits for Corporation Tax and how they are calculated](#) in our guide, introduction to Corporation Tax.

Payment deadlines if your company or organisation's taxable profits are more than £1.5 million

If your company's profits for an accounting period are at an annual rate of more than £1.5 million, you must normally pay your Corporation Tax for that period in instalments.

Instalment payments of Corporation Tax

Payment deadlines for groups of companies

If you operate a group of companies, you can nominate one of them to pay Corporation Tax on behalf of all of them.

Group Payment Arrangements for Corporation Tax

What happens if you don't pay your Corporation Tax on time

Deadlines and requirements for Corporation Tax

If you pay late your company or organisation will be charged interest on what you owe. You may want to manage your cashflow and file your Company Tax Return early taking this into account.

[How HMRC collects unpaid Corporation Tax](#)

[Managing your cashflow to pay Corporation Tax on time](#)

[What to do if you can't pay Corporation Tax](#)

Deadlines for filing your Company Tax Return

You must file your company or organisation's Company Tax Return - which includes a Company Tax Return form and other supporting documentation - within **12 months** of the end of your company or organisation's Corporation Tax accounting period. Your Company Tax Return filing deadline is known to HM Revenue & Customs (HMRC) as your 'statutory filing date'.

If you file your return late your company or organisation will be charged an automatic penalty, even if it does not owe any Corporation Tax.

For more information on Corporation Tax accounting periods, penalties and interest charges, see our guides below.

[Introduction to Corporation Tax](#)

[Corporation Tax penalties](#)

[Find out what counts as a reasonable excuse for filing your online return late on the HMRC website - Opens in a new window.](#)

Related guides on businesslink.gov.uk

[Get regular reminders of important tax dates with our tax deadline email alerts | Unincorporated organisations and Corporation Tax | Corporation Tax penalties | Corporation Tax glossary | File returns and manage your Corporation Tax account online | Trading and non-trading for Corporation Tax explained | How to pay Corporation Tax | Introduction to Corporation Tax | Instalment payments of Corporation Tax | Group Payment Arrangements for Corporation Tax | Managing your cashflow to pay Corporation Tax on time | How HMRC collects unpaid Corporation Tax | What to do if you can't pay Corporation Tax |](#)

Related web sites you might find useful

[Find form CT41G \(New company details\) and explanatory notes on the HMRC website - Opens in a new window](#)

[Find form CT41G \(Dormant company insert\) and explanatory notes on the HMRC website - Opens in a new window](#)

[Reasonable excuses for filing your online return late from HMRC - Opens in a new window](#)