

## Filing your Company Tax Return online - a beginner's guide

This guide contains information to help you submit your Company Tax Return - form CT600, accounts and computations - online using the HM Revenue & Customs (HMRC) free Corporation Tax online filing software.

It explains who can use this software, provides important information that you need to consider before you use it, and tells you where to find it on the HMRC website. This guide does not provide tax help to complete a Company Tax Return form, but this information is available at: [www.hmrc.gov.uk/ct/managing/company-tax-return/returns/form.htm](http://www.hmrc.gov.uk/ct/managing/company-tax-return/returns/form.htm)

HMRC and Companies House provide a joint filing service that enables you to submit company accounts online to both organisations, using the data you enter on the accounts template provided in the online filing software. You can use this service to submit full statutory accounts to HMRC and full statutory, abbreviated or dormant accounts to Companies House.

You'll also find some pictures of the pages in the software to help you familiarise yourself with the way it looks and how it works. Don't be concerned if the content of a few of the pictures in this guide vary slightly from what you see on your computer. These are minor differences that are introduced as part of regular updates and improvements to the online service.

This guide usually refers to a 'company' when explaining how the HMRC online filing software works but the guidance applies equally to other organisations that choose to use it.

If you've chosen to use commercially available software to submit your Company Tax Return, you need to speak to your software supplier about how to use it and about any problems you may have.

Before you can submit your Company Tax Return online, you must have enrolled for and activated the Corporation Tax online service. If you haven't done this yet, please go to the 'Signing up for Corporation Tax Online - a beginner's guide' at: [www.hmrc.gov.uk/ct/sign-up-for-online.pdf](http://www.hmrc.gov.uk/ct/sign-up-for-online.pdf)

This guide is divided into sections, as follows

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## Part A - Key features

The HMRC Corporation Tax online filing software - which is downloadable - is aimed at small companies and organisations with straightforward affairs. Exactly who can use it is explained later in this guide. The software allows you to complete and submit:

- company accounts to HMRC and Companies House using the data you enter on an accounts template or by attaching accounts in the correct format
- computations using a computations template or by attaching computations in the correct format
- CT600 (Short) return form
- supplementary page CT600A (Loans to participators by close companies)
- supplementary page CT600E (Charities and Community Amateur Sports Clubs)
- supplementary page CT600J (Disclosure of tax avoidance schemes).

More detailed information about who can use the online CT600 (Short) return form and what information you can report using the accounts and computations templates is available at: [www.hmrc.gov.uk/ct/ct-online/file-return/use-hmrc-software.htm](http://www.hmrc.gov.uk/ct/ct-online/file-return/use-hmrc-software.htm)

Because you download the online filing software onto your computer system, you don't need to be connected to the internet when you fill it in. This means that, after you've downloaded it, you can save your work and come back to it as often as you like before you finally submit your Company Tax Return to HMRC and, if you choose to do so, make a separate submission of the accounts information provided as part of that return to Companies House.

In addition on-screen help, prompts and guidance are available throughout the online filing software, so you can check your entries and identify any errors as you work through each section. If you require additional help or assistance using HMRC's online filing software you can contact:

- Your Corporation Tax Office - for tax related queries
- Companies House - for company information or assistance with the accounts template & submitting information to Companies House ([www.companieshouse.gov.uk](http://www.companieshouse.gov.uk))
- The Online Services Helpdesk - for assistance with completing the templates & submitting information to HMRC ([www.hmrc.gov.uk/olshelpdesk](http://www.hmrc.gov.uk/olshelpdesk))

As an alternative to using the HMRC accounts and computations templates, you can attach your own accounts and computations to HMRC's online CT600 return form, in either iXBRL (inline XBRL) or PDF format.

**But** if you use the HMRC accounts and computation templates you don't need to worry about the format of your data as the software automatically ensures this data is submitted in the correct format.

## Part B - what you need to know before you start

Before you start to use HMRC's online filing software, here are some important points to consider:

- You'll need to have Adobe Reader software version 9.2 or later installed on your computer to use all the functionality offered within the HMRC software. If you have an older version of Adobe reader, HMRC recommends that you download the latest version from the Adobe website before you download the HMRC software. Although the download is free, it may take up to 30 minutes to complete.
- The HMRC online filing software is a very large file and may take some time to download. Once downloaded response times will vary according to your computer's

specification. In particular, opening the PDF may take several seconds or more. You'll find response times improve if you don't run any other programmes while you are completing the PDF. HMRC don't recommend any minimum specification for running the PDF but it has been found that a computer with a broadband connection, 1GB of RAM and a 2.1 GHz Core2Duo processor gives satisfactory results. Response times will also vary dependent on the operating system, RAM and the speed of your computer's processor.

- **After** you've downloaded HMRC's online filing software, you must change your computer 'trust' settings before Adobe Reader will allow you to use all the functionality, such as viewing and printing. HMRC guidance on changing 'trust' settings is available at: [www.hmrc.gov.uk/ct/ct-online/file-return/online-change-settings.pdf](http://www.hmrc.gov.uk/ct/ct-online/file-return/online-change-settings.pdf)
- If you are already using, or intend to use, commercial software to prepare and attach accounts and/or computations to your Company Tax Return, please check with your supplier that your software is compatible with the HMRC online filing software.
- Make sure you have all the information to hand that you need to complete your online Company Tax Return. This is the same information you would need if you were completing a paper Company Tax Return, for example your company accounts and financial statements. You will also need to have your Companies House authentication code and company registration number to hand if you intend to use the accounts template to submit to Companies House.

## Part C - Downloading the HMRC online filing software

### How to find the HMRC online filing software

Go to the 'Welcome to Online Services' page at: [www.online.hmrc.gov.uk](http://www.online.hmrc.gov.uk)

On this page, go to 'Existing users' on the left hand side and type in your User ID and password. Then click the 'Log in' button.

You'll be taken to the 'Your HMRC services' page where you need to follow the 'Access service' link to the right of Corporation Tax.

Next you'll find the 'At a glance' page. This page tells you about the full range of services and features available in the Corporation Tax online service.

The screenshot shows the HMRC Online Services interface. At the top, there is a green header with the HM Revenue & Customs logo on the left and 'Online Services' on the right. Below the logo, it says 'HMRC home | Contact us | Help | Logout'. The main content area is titled 'Your HMRC services' and features a 'Corporation Tax' sidebar on the left with links for 'At a glance', 'About your organisation', 'View account', 'File a return and accounts', 'How to pay', and 'FAQs'. The main content is divided into three sections: 'At a glance' (with a 'View account' link and 'Liabilities & Payments' information showing 'Amount due £0.00 as of 04 Oct 2010'), 'File a return and accounts' (with text about filing returns and accounts, and a 'File a return and accounts' link), and 'How to pay' (with text about payment methods). At the bottom, there is a footer with copyright and policy links.

Please follow the 'File a return and accounts' link on the right hand side of the page.

**Please note:** the pictures of pages that follow may look different from what you see on screen, depending on your company circumstances - for example if your company is dormant, or if you're making an amendment to a Company Tax Return you have already submitted.

Corporation Tax	
▶	At a glance
▶	About your organisation
▶	View account
▶	<b>File a return and accounts</b>
▶	How to pay
▶	FAQs

## File a return and accounts

### Joint filing service

- HM Revenue & Customs (HMRC) filing service allows you to file all three elements of the company tax return:
  - Statutory accounts template
  - Computations template
  - The tax return, CT600 Short and supplementary pages
- The accounts template can be used to enter data from your prepared accounts or to create the accounts. It is not suitable for all organisations, follow the link for a full list of restrictions.

[Who can use the Accounts template? ▶](#)

- Companies House filing is also supported by the service. The statutory accounts or abbreviated accounts can be sent directly from this service to Companies House.
- Do I have to file with both Companies House and HMRC using template? You may choose to use the tax filing service, the Companies House filing service or both.

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The '[File a return and accounts](#)' introduction page introduces the 'Joint filing' part of HMRC's online filing software. The joint filing service is an online facility provided by HMRC and Companies House.

The service enables you to enter your statutory accounts information onto a template and for accounting periods starting on or after 6 April 2008, you can use the service to submit your full statutory accounts to HMRC as part of your Company Tax Return and full statutory, abbreviated or dormant accounts to Companies House only. But the accounts template is not suitable for all organisations. You can view a full list of restrictions by following the '[Who can use the Accounts template](#)' link.

Click the '[Next](#)' button to continue.

## Corporation Tax

▶ At a glance

▶ About your organisation

▶ View account

▶ **File a return and accounts**

▶ How to pay

▶ FAQs

## File a return and accounts

### Who can use the Company Tax Return service?

Please read the following information to see if you can use the company tax service. If the service is suitable, click 'Next' to proceed.

This service is for companies who can use the CT600 Company - Short Tax Return form.

This will apply to the majority of small companies with straightforward tax affairs, charities and clubs. (For details of companies that cannot use the service follow the link in red box below.)

This service also offers:

- an Accounts template - You can enter the information shown on your prepared company accounts or create your own accounts.
- a computations template - You can enter detailed expenses to help you calculate your profits and losses for tax purposes.
- Supplementary Page CT600A - Loans to participators by close companies. A participator is any person who has a share or interest in the capital or income of the company or who is a loan creditor.
- Supplementary Page CT600E - Charities and Community Amateur Sports Clubs (CASCs).
- Supplementary Page CT600J - Disclosure of tax avoidance schemes.

[Types of companies that require the form CT600 Company - Full Tax Return ▶](#)

Back

Next

The 'Who can use the Company Tax Return service' page provides an overview of what the HMRC online filing software covers.

More detailed information about who can use the online CT600 (Short) return form and details of what information you can report using the accounts and computations templates is available at: [www.hmrc.gov.uk/ct/ct-online/file-return/use-hmrc-software.htm](http://www.hmrc.gov.uk/ct/ct-online/file-return/use-hmrc-software.htm)

Click the 'Next' button to go to the 'Select an Accounting Period' page.

Here you will see the accounting period for which your Company Tax Return is due. You may change the accounting period if necessary. Once you've confirmed the accounting period, you're ready to download the HMRC online filing software to file your Company Tax Return.

Click the 'Next' button to continue.

## Downloading the HMRC online filing software

### ▲ Your HMRC services

#### Corporation Tax

- ▶ At a glance
- ▶ About your organisation
- ▶ View account
- ▶ File a return and accounts
- ▶ How to pay
- ▶ FAQs


## File a return and accounts

### Download return for 01 Apr 2009 - 31 Mar 2010

\*indicates required information

The Company Tax Return software has to be downloaded before you can use it. When downloading you must choose the 'save' option, in order for the form to operate correctly. This will save the form to your local computer. Do **not** choose 'open' or 'run' when you download the form. Download and opening times will vary depending on the specification of your PC and internet connection.


#### Internet Explorer users - important information

 You will need to have [Adobe Acrobat Reader](#) installed on your computer before you can download.

To continue, please select a language and click 'Download'.

- Please select a language \*  Download in English  
 Download in Welsh (not suitable for filing to Companies House)

[Download](#)

To download a return for another Accounting Period follow the link [select Accounting Period](#). 

**Please note:** When your download is complete, please follow the links on the left hand side of this page to carry out other online Corporation Tax business.

If you revisit a page when completing this form you will have to navigate through each subsequent page again, clicking the 'Next' button. You will not have to re-enter your data.

[Back](#)

Click the '[Download](#)' button to download the HMRC online filing software.

Download times will vary depending on the specification of your computer and internet connection.

When downloading the software you **must** choose the '[Save](#)' option rather than '[Open](#)' or '[Run](#)' for the form to work correctly. After you've downloaded and saved the file onto your own computer, open the file by double-clicking on it.

**Please note:** the HMRC software you've downloaded is for your specific company and covers one accounting period only. You must download a separate version for each company and accounting period.

## Part D - Completing your online Company Tax Return and submitting accounts

Now that you've downloaded and saved the software on your computer, you can customise the Company Tax Return to suit your circumstances.

**Don't forget to regularly save the completed sections of your Company Tax Return and accounts. You do this by pressing 'Ctrl' + 'S' on your keyboard (Apple Mac 'Cmd' + 'S').**

### Section 1 - Introduction and customising your Company Tax Return

After you've downloaded and opened up the HMRC software, you'll find a navigation tool on the

left-hand side of the page headed 'Menu'. You can use this to move about the form. However, you should complete the form in the sequence, beginning at section one, as the answers you give and entries you make in one section may tailor and pre-fill boxes for you on later pages. If you use the navigation tool to make any changes in a section please click the 'Next' button to continue to move through the form page by page.

The screenshot shows the 'Introduction' page of the HM Revenue & Customs Company Tax Return and Accounts Service. The page has a dark blue header with the HMRC logo and 'Company Tax Return and Accounts Service' text. Below the header, there is a 'Menu' on the left side with six items: 1 Introduction, 2 Accounts, 3 Computations, 4 CT600, 5 Final review, and 6 Declaration. The main content area is titled 'Introduction' and contains the following text:

Welcome to the Company Tax Return and Accounts Service. This service allows you to:

- submit either Statutory or Abbreviated Accounts to Companies House, and/or
- submit the Company Tax Return including Statutory Accounts to HM Revenue & Customs

A Company Tax Return is made up of a CT600, tax computations and accounts. This service includes:

- the form CT600 Company – Short Tax Return and Supplementary Pages CT600A, E and J
- a computations service to record your detailed expenses and to help you calculate your profits and losses for tax purposes
- an accounts service to report or attach your Statutory Accounts

This service also allows you to attach additional items accompanying the return, such as claims or elections.

Please remember that the deadline by which a company has to file its Company Tax Return is normally one year after the end of the corresponding accounting period. If it is your responsibility to complete the return then you must make arrangements to complete the task. Failure to submit a full return on time will result in a late filing penalty.

**Please note:** You will need to have your accounts to hand to use this service. A Company Tax Return includes a set of accounts which must:

- be the full Statutory Accounts required by company law for members and not the Abbreviated Accounts some companies are allowed to file with the Registrar of Companies
- include the Directors' Report if required by the Companies Act

If you don't use this service you will need to attach your accounts in Inline XBRL or PDF format when submitting your Company Tax Return. You may wish to use commercial software to do this.

The first action you need to take with this form is to change the trust settings in order to provide the necessary security. You should do this now. Until the settings are changed you will not be able to view, print, add attachments or submit the Company Tax Return. Changing these trust settings is limited to this document only and does not impact your other Adobe forms. For guidance on changing trust settings follow the link.

[Changing settings in Adobe Reader](#) ►

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

[Next](#) ►

Please take time to read the introduction.

Click the 'Next' button to continue.



Menu	
①	Introduction
	- Your details
	- Type of company
②	Accounts
③	Computations
④	CT600
⑤	Final review
⑥	Declaration

## Your details

These are the details for your company held by HM Revenue & Customs (HMRC).

Company name: **Adobe Test**  
 Company Unique Taxpayers Reference (UTR): **1146925631**  
 Company Registration Number: **02420621**  
 Address line 1: **1 No Lane**  
 Address line 2: **Notown**  
 Address line 3: **Noshire**  
 Address line 4:  
 Postcode: **NO1 2NO**

Accounting Period you have selected: **1 Jun 2008-31 May 2009**

If the company is registered at Companies House and you would like to change the address, please contact Companies House, who will then update HMRC automatically.

If you are not registered at Companies House, or need to change any other details, please follow the link below.

[Guidance about updating company details](#) ►

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

◀ Back | Next ▶

The 'Your details' page shows the information HMRC holds about your company. If you want to use the accounts template to submit your accounts to Companies House, you must check that the company's address is correct. If you need to change your company's address and your company is registered at Companies House, please inform Companies House online at the Companies House website. As soon as Companies House have updated their records they'll advise HMRC about the change automatically. You don't need to tell HMRC separately.

**Please note:** You'll have to wait for the correct address to be displayed before submitting your accounts – this can take up to 48 hours.

If you are not registered at Companies House, or need to change any other details, you can do so by following the link '[Guidance about updating company details](#)'.

Click the 'Next' button to continue.

Menu	
1	Introduction
	- Your details
	- Type of company
2	Accounts
3	Computations
4	CT600
5	Final review
6	Declaration

## Type of company

\*Indicates required information

Please select one of the descriptions below that applies to the company so that the appropriate sections of the CT600 can be provided.

**Please note:** Only companies selecting type 0 (zero), or 0 (CASC) below may send accounts to Companies House using this service. \*

0 - UK trading or professional services company	<input checked="" type="radio"/>	<a href="#">?</a>
0 (CASC) - Community Amateur Sports Club registered as a UK limited company	<input type="radio"/>	<a href="#">?</a>
1 - Unit trust or Open-ended Investment Company	<input type="radio"/>	<a href="#">?</a>
2 - Close investment-holding company	<input type="radio"/>	<a href="#">?</a>
3 - Company in liquidation (second or subsequent year of liquidation)	<input type="radio"/>	<a href="#">?</a>
4 - Investment trust with housing investment profits	<input type="radio"/>	<a href="#">?</a>
5 - Insurance company	<input type="radio"/>	<a href="#">?</a>
6 - Members' club or voluntary association	<input type="radio"/>	<a href="#">?</a>
7 - Property Management company	<input type="radio"/>	<a href="#">?</a>
8 - Charity or owned by a charity	<input type="radio"/>	<a href="#">?</a>
9 - Real Estate Investment Trust C - residual company	<input type="radio"/>	<a href="#">?</a>
10 - Real Estate Investment Trust C - tax-exempt company	<input type="radio"/>	<a href="#">?</a>

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

[← Back](#) | [Next →](#)

On the 'Type of company' page you should select the description that best suits your company. Your selection will ensure that the appropriate sections of the CT600 form are made available for completion.

**Please note:** only companies that select type 0 (zero), or 0 (CASC) can use the HMRC accounts template to submit their accounts to Companies House.

Click the 'Next' button to go to the 'Accounts' introduction page.

## Section 2 - Completing the accounts template and submitting accounts to HMRC and Companies House

For accounting periods starting on or after 6 April 2008, you can use the accounts template to submit your company's full statutory accounts to HMRC as part of your Company Tax Return and full statutory, abbreviated or dormant accounts to Companies House.

You can also print out a copy of these accounts so that you can check and approve them before submitting them online to HMRC (along with form CT600 and any computations) and/or Companies House.

**Menu**

① Introduction

 ② **Accounts**

③ Computations

④ CT600

⑤ Final review

⑥ Declaration

**Accounts**

\*Indicates required information

This service allows you to:

- submit either Statutory or Abbreviated Accounts to Companies House, and/or
- submit the Company Tax Return including Statutory Accounts to HM Revenue & Customs

Accounts entered in this service must be presented in pounds sterling. The service allows you to complete the full Statutory Accounts first and then produce the Abbreviated Accounts from this data.

**Please note:** You will need to have your Companies House authentication code and Company Registration Number with you in order to file the accounts to Companies House using this template.

Please have your draft or approved accounts with you because you will need these to use the Accounts template in this service.

**Please note:** This accounts template has been prepared to apply rules relevant to accounting periods starting on or after 6 April 2008.

This service does not suit everyone. You will not be able to use this service:

- if the accounts were prepared under Companies Act 1985
- if the accounts require an audit

Or if you need to report:

- capital instruments
- cash flow statements
- contingent assets
- current asset investments
- defined benefit pension scheme
- exceptional items
- financial instruments
- fixed asset investments
- foreign income and currency transactions group accounts (whether you prepare group accounts or are a member of a group)
- other reserves
- prior year adjustments
- profit or loss on disposal of fixed assets of a material nature
- share based payments
- share premium
- turnover over £6.5 million

To see if the service is suitable to your circumstances, follow the link to access sample accounts. Please note: You will need to be connected to the internet.

[Access sample accounts](#) ►

If this Accounts service is not suitable for you, or you do not wish to use it, you will be required to attach your accounts in Inline XBRL or PDF format to the Company Tax Return. You will need to then file your accounts to Companies House on paper or via another electronic means. You may wish to use commercial software to do this.

The first action you need to take with this form is to change the trust settings in order to provide the necessary security. You should do this now. Until the settings are changed you will not be able to view, print, add attachments or submit the Company Tax Return. Changing these trust settings is limited to this document only and does not impact your other Adobe forms. For guidance on changing trust settings, please follow the link below.

It is recommended that you use the Adobe Reader File Save As function in the top right of your screen to save the template. If the template has been saved as Read Only perhaps because of settings in a folder or on your network, you can deal with this by using File Save As to save the file with a different name.

[Changing settings in Adobe Reader](#) ►

 Do you want to use the Accounts service? \*  Yes  No [?](#)

 Was the company trading in the period being reported? \*  Yes  No [?](#)

 Do you want to use this service to submit to Companies House? \*  Yes  No [?](#)

 Do you want to submit Abbreviated Accounts to Companies House? \*  Yes  No [?](#)

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

[← Back](#) | [Next →](#)

Please take time to read the 'Accounts' introduction page. It explains who can and who can't

use the accounts template and presents a link that enables you to view sample sets of company accounts containing items that can be included on the template so you can check it is suitable for you. You must click the 'Yes' or 'No' buttons to answer all the questions that are presented to you on this page.

If you answer 'No' to the question 'Do you want to use the accounts service' and click the 'Next' button, you'll go direct to the 'Computations' template. You'll be asked to attach your accounts before completing the declaration at the end of the CT600 form. If you don't use the accounts template then you will need to attach your accounts in iXBRL (inline XBRL) or PDF format. For more information about attaching files in the right format, go to: [www.hmrc.gov.uk/ct/inline-xbrl/](http://www.hmrc.gov.uk/ct/inline-xbrl/)

If you answer 'Yes' to the question 'Do you want to use the accounts service' you'll be presented with an additional question 'Was the company trading in the period being reported', followed by some questions about submitting your client's statutory accounts (or abbreviated accounts) to Companies House.

**Please note:** if you answer 'Yes' to the question about submitting abbreviated accounts to Companies House, you'll be presented with further questions about your company's turnover which you must answer.

Click the 'Next' button to go to the 'Company Authentication' pages.

The Company Authentication process connects you with the Companies House website to retrieve your company's data. You must ensure you are connected to the internet at this point.

**Menu**

- ① Introduction
- ② Accounts
- ③ Computations
- ④ CT600
- ⑤ Review
- ⑥ Declare & Submit

### Company Authentication

You have indicated that you want to use this service to file accounts with Companies House. The company's data will be collected directly from Companies House to ensure that it is accurate.

The Companies House authentication code is provided by Companies House when you register for e-filing. If you do not have a Companies House authentication code you will not be able to use this template to file accounts to Companies House. Please follow the link [About Companies House Authentication code](#) to get more information.

Please enter the Company Registration Number below and enter the Companies House authentication code and click the button marked 'Authenticate' to request the information from Companies House.

Please note: You must be connected to the internet in order to get the data from Companies House.

Company Registration Number prefix:	<input style="width: 50px;" type="text"/> e.g. SC, NI
Company Registration Number:	<input style="width: 150px;" type="text"/> e.g. 00123456
Authentication code:	<input style="width: 150px;" type="text"/>

[Authenticate](#)

If you do not want to connect to the Companies House service at this time you may select 'Next' to proceed to the computations template. You may select back to go back to previous pages and change your answer, if appropriate.

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save..

←
[Back](#) | 
 [Next](#)
→

On the 'Company Authentication' page enter your company registration number and Companies

House authentication code. This is the six-digit alpha-numeric code provided by the Companies House WebFiling system. You'll find more information about the Companies House authentication code, by following the link '[About Companies House Authentication code](#)'.

If you don't want to connect to the Companies House service at this time, click the '[Next](#)' button to proceed to the '[Computations](#)' template (see part D, section 3 of this guide). You may also click the '[Back](#)' button to return to previous pages and change your answers, if appropriate.

When you click the '[Authenticate](#)' button the software will request your company's information from Companies House and providing this process is successful, you'll go to the '[About the company](#)' pages (not shown in this guide).

**Please note:** if the request for information from Companies House is unsuccessful, you'll be presented with an error message and guidance on how to proceed.

The '[About the company](#)' pages display the information HMRC holds for your company on their records and the data retrieved from Companies House. But you will have to enter further information about the company directors.

After the '[About the company](#)' pages you'll be presented with the '[Profit and Loss](#)' page.

- Profit and loss account
- Related party disclosures
- Transactions with directors
- Capital commitments
- Contingent liabilities
- Post balance sheet events

- Directors' Report
- Accounts review
- Approve
- Abbreviated Accounts
- Approve
- Submit

③ Computations

④ CT600

⑤ Final review

⑥ Declaration

## Profit and Loss

### Profit and Loss account for the year ended 02 Jun 2010

Please enter data that is relevant to the company circumstances.

**Please note:** You may enter figures as positive values, the formula in the calculated fields will complete the calculation for you. If Corporation Tax is a repayment, you should enter this figure as a negative value, by pre-fixing the number with a minus sign. Please enter data in whole pounds throughout this service.

	12 months to 02 Jun 2010.	2009
Turnover:	AC12 £ 159,807.00	AC13 £ 198,625.00
Cost of sales:	AC14 £ 87,914.00	AC15 £ 109,911.00
<b>Gross profit or (loss):</b>	<b>AC16 £ 71,893.00</b>	<b>AC17 £ 88,714.00</b>
Distribution costs:	AC18 £ 68,996.00	AC19 £ 83,186.00
Administrative expenses:	AC20 £ 0.00	AC21 £ 0.00
Other operating income:	AC22 £ 0.00	AC23 £ 0.00
<b>Operating profit or (loss):</b>	<b>AC26 £ 2,897.00</b>	<b>AC27 £ 5,528.00</b>
Interest receivable and similar income:	AC28 £ 0.00	AC29 £ 0.00
Interest payable and similar charges:	AC30 £ 799.00	AC31 £ 1,716.00
<b>Profit or (loss) on ordinary activities before taxation:</b>	<b>AC32 £ 2,098.00</b>	<b>AC33 £ 3,812.00</b>
Tax on profit or loss on ordinary activities:	AC34 £ -86.00	AC35 £ 0.00
<b>Profit or (loss) for the financial year:</b>	<b>AC36 £ 2,184.00</b>	<b>AC37 £ 3,812.00</b>

The items below do not appear on the face of the profit and loss account.

Dividends for the period:	AC38 £ 0.00	AC39 £ 0.00
<b>Net balance for the financial period transferred to reserves:</b>	<b>AC40 £ 2,184.00</b>	<b>AC41 £ 3,812.00</b>

**Please note:** It is your responsibility to ensure that all figures are correct. If you are in any doubt about how to complete any part of this Accounts service you are advised to contact an agent for assistance.

You may follow the link to access sample accounts. Please note you will need to be connected to the internet.

[Access sample accounts](#) ►

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

◀ Back | Next ▶

On the 'Profit and Loss' page you only need to enter figures relevant to your company's circumstances. You don't need to enter '0' (zero) if an entry is not appropriate. You must enter the figures for both the current accounting period and the previous period unless you have indicated that this is the company's first year of trading. The figures you enter should be entered as positive values except if the Corporation Tax figure is a repayment. For repayments, please, enter this figure as a negative value, by pre-fixing the number with a minus (-) sign.

When you've completed this page click the 'Next' button to go to a page where you'll be asked if you need to report any gains or losses (other than profit or losses for the year). After you've completed this page click the 'Next' button to go to the pages where you can enter your company's balance sheet information.

- Profit and loss account
- Related party disclosures
- Transactions with directors
- Capital commitments
- Contingent liabilities
- Post balance sheet events
- Directors' Report
- Accounts review
- Approve
- Abbreviated Accounts
- Approve
- Submit

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## Balance sheet continued

\* Indicates required information

### Balance sheet for the year ended 02 Jun 2010

**Please note:** You may enter most figures as positive values, the formula in the calculated fields will complete the calculation for you, Please enter a loss as a negative value by prefixing the number with a minus sign. Please enter data in whole pounds.

Capital and reserves	2010	2009
Called up share capital:	AC70 £ 30.00	AC71 £ 30.00
Revaluation reserve:	AC76 £ 9,990.00	AC77 £ 9,990.00
Profit and Loss account:	AC74 £ 17,233.00	AC75 £ 15,049.00
<b>Total shareholders funds:</b>	<b>AC80 £ 27,253.00</b>	<b>AC81 £ 25,069.00</b>

**Please note:** It is your responsibility to ensure that all figures are correct.

If you are in any doubt about how to complete any part of this Accounts service you are advised to contact an agent for assistance.

You may follow the link to access sample accounts. Please note you will need to be connected to the internet.

[Access sample accounts](#) ▶

**Please confirm the statements below.**

\* For the year ending 02 Jun 2010 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

\* The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

\* The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

**Please note:** If you have adopted the Financial Reporting Standard for Small Entities (FRSSE), please select the checkbox below.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

**Please note:** If you have not adopted the FRSSE, please select the checkbox below.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

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On the 'Balance sheet continued' page click the checkbox beside the first three statements to confirm your accounts.

Please also confirm whether or not your company has adopted the Financial Reporting Standard for Small Entities (FRSSE) by clicking the checkbox beside statement four or five.

Click the 'Next' button to continue.

- Related party disclosures
- Transactions with directors
- Capital commitments
- Contingent liabilities
- Post balance sheet events
- Directors' Report
- Accounts review
- Approve
- Abbreviated Accounts
- Approve
- Submit

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## Statutory Accounts Notes



This section allows you to enter any notes that are necessary to explain the entries in the Statutory Accounts. Please select the appropriate checkboxes for the Statutory Accounts Notes that are relevant to the company's circumstances. If you want to change your selection, please de-select the checkbox for the note that you want to remove. You are required to provide notes on certain items, these are checked for you.

You may follow the link to access sample accounts. Please note you will need to be connected to the internet.

[Access sample accounts](#) ▶

Notes section	Select section(s)	
<b>Accounting policies</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Turnover</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Operating profit or (loss)</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Directors' remuneration</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Employees</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Taxation</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Dividends</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Intangible assets</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Goodwill</b>	<input checked="" type="checkbox"/>	
<b>Other</b>	<input checked="" type="checkbox"/>	
<b>Tangible assets</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Fixtures and fittings</b>	<input checked="" type="checkbox"/>	
<b>Land and buildings</b>	<input checked="" type="checkbox"/>	
<b>Motor vehicles</b>	<input checked="" type="checkbox"/>	
<b>Office equipment (inc computer equipment)</b>	<input checked="" type="checkbox"/>	
<b>Plant and machinery</b>	<input checked="" type="checkbox"/>	
<b>Stocks</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Debtors</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Creditors: amounts falling due within one year</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Creditors: amounts falling due after more than one year</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Borrowings</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Operating lease commitments</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Provisions for liabilities</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Called up share capital</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Revaluation reserve</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Profit and loss account</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Related party disclosures</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Transactions with directors</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Capital commitments</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Contingent liabilities</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>
<b>Post balance sheet events</b>	<input checked="" type="checkbox"/>	<a href="#">?</a>

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

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This 'Statutory Accounts Notes menu' page enables you to tailor the next section of the accounts template, so that you are only presented with the pages to explain the entries you've made in your accounts.

Select the check box next to each entry you need to provide notes for. Some of these notes are mandatory and you'll find that these boxes have already been pre-selected for you.

The notes you select will apply to the statutory accounts you submit to HMRC and Companies House, but there will be opportunity to abbreviate some notes if you have opted to submit abbreviated accounts to Companies House.

Click the 'Next' button to open a series of separate notes pages, where you can enter the necessary information.

At the end of the notes pages you'll be presented with a 'Directors' Report' page for completion where appropriate, followed by the 'Accounts review' page (not shown in this guide).

The 'Accounts review' page provides a summary of the accounts template you have completed. If you want to review or change any of the information you've provided, you can do this by following the links. You also have the opportunity to view and print your completed accounts information.

Click the 'Next' button to go to the "Approve Statutory Accounts' page.

- Approve  
- Submit  
3 Computations  
4 CT600  
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### Approve \*Indicates required information

#### Approve Statutory Accounts

Please select the checkbox below to indicate the Statutory Accounts have been approved by the director/board of directors.

\* The Statutory Accounts have been approved by the director/board of directors

On date: *	AC198A 23/09/2010
Name of approver *	AC199A Mr Here all Year
Status of approver:	Director

[Add another approver](#)

It is recommended that you print these Statutory Accounts after they have been approved, and keep a copy for your records. Please follow the link to view and print the Statutory Accounts.

[View and print](#)

Do you want to submit the Statutory Accounts to Companies House now?  Yes  No

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

[Back](#) | [Next](#)

On the 'Approve Statutory Accounts' page you must select the check box to indicate the accounts have been approved by the director/board of directors.

If you have indicated that you want to send statutory accounts to Companies House by clicking the 'Yes' button; then click the 'Next' button to go direct to the 'Submit to Companies House' page below.

If you had indicated earlier in the template that you want to send abbreviated accounts to

Companies House, you'll be presented with an alternative question and taken to the 'Approve Abbreviated Accounts' page (not shown in this guide).

**Please note:** if you haven't indicated that you want to send your accounts or abbreviated accounts to Companies House click the 'Next' button to go direct to the computations template to continue completing your Company Tax Return for submission to HMRC.

## Submit

\* indicates required information

In order to submit these accounts, you will need to be connected to the internet. Please enter your Companies House authentication code and email address.

Authentication code:\*



Companies House will contact you by email about the accounts that you file online.

Please enter the email address in the fields below.

Email address:\*



Please confirm the email address in the field below.

Confirm email address:\*



Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

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On the 'Submit to Companies House' page please enter your Companies House Authentication code and email address.

Click the 'submit' button to start the Companies House submission process. You'll need to ensure you are connected to the internet at this point.

You will then be presented with the 'Submission successful' page.

**Please note:** if your submission is unsuccessful, you'll be presented with error messages telling you what action to take.

## &lt;Statutory&gt; Accounts submission successful

The Accounts for [Company name] have been successfully submitted to and received by Companies House at [HH.MM GMT] on [16 October 2010].

Your Submission Number is:

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Your Transaction ID is:

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

**Important note:**

You will need to save these <Statutory> Accounts as evidence of your successful submission.

[Save the Accounts](#) ▶

Companies House recommend that you keep a copy of your successfully submitted accounts that will include this submission receipt reference number.

[View and print your submitted accounts](#)▶

If you should need to amend the data in the Statutory Accounts after you have filed Abbreviated Accounts with Companies House, you may use this service to make the change but you will need to file replacement Abbreviated Accounts to Companies House on paper.

You have now finished your submission to Companies House and can close down this file. Modem users may want to disconnect from the Internet now.

If you want to complete Company Tax return for submission to HM Revenue & Customs, please follow the link below.

[Complete company tax return](#) ▶

The Companies House 'Submission successful' page will display your Companies House submission number and transaction identifier (ID). This page also explains the importance of saving the statutory (or abbreviated) accounts and your submission receipt reference number as evidence of a successful submission.

On this page you're also given the opportunity to view and print your accounts.

**The full accounts data provided on the accounts template is then stored awaiting submission to HMRC as part of your Company Tax Return.**

Select the link 'Complete company tax return' to go to the computations template.

## Section 3 - Completing the computations template

If it suits your company's circumstances, you can use the computations template to calculate the profit chargeable to Corporation Tax. The template will automatically pre-fill most of form CT600 for you.

Version 2.0.0.Drop8

UTR: 1146925631 | Accounting Period: 01 Jun 2008 - 31 May 2009

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- 2 Accounts
- 3 **Computations**
- 4 CT600
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### Computations \*Indicates required information

In this service you can enter information about your profit and loss account and trading account. This will assist you in calculating your profit or loss adjusted for tax purposes and automatically complete most of the form CT600 Company - Short Tax Return for you.

If you don't use this service you will be required to attach your computations in inline XBRL or PDF format when submitting your Company Tax Return. This service will not be able to cross check any figures in your form CT600 Company - Short Tax Return if you provide separate computations.

To see if this service is suitable for you, please follow the link.

**Who can use the Computations service?** ►

**Before Adobe Reader will allow you to use all the functionality of this downloadable form you must change the trust settings. You should do this now. Until the settings are changed you will not be able to view, print, add attachments or submit the Company Tax Return. For guidance on changing trust settings follow the link.**

**Changing settings in Adobe Reader** ►

Do you want to use the computations service? \*  Yes  No ?

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

**Back** | **Next**

The 'Computations' introduction page explains who can and who can't use the HMRC computations template and tells you where to find further information if you need it.

If you decide not to use the HMRC computations template, click the 'No' button and then the 'Next' button. This will take you directly to the CT600 pages of your Company Tax Return. If you select this option, you'll be asked to attach your computations before completing the declaration at the end of the CT600 form.

If you don't intend to use the computations template then you must attach your computations in iXBRL or PDF format. For more information about attaching files and the format you'll need to use, go to: [www.hmrc.gov.uk/ct/inline-xbrl/](http://www.hmrc.gov.uk/ct/inline-xbrl/)

To use the template click the 'Yes' button, answer the additional questions about your accounts dates and then click the 'Next' button to continue.

You'll then be presented with the pages where you need to enter more detailed information about your company's trading and profit and loss account.

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## Adjustments

### Adjustments to trading profits before tax

#### Profit before tax

<b>Profit before tax:</b>	<b>CP45</b>	£	<b>0.00</b>	?
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#### Additions

Some expenses are not allowable for tax purposes. Expenses must be wholly and exclusively incurred for trade purposes (they must have a sole business purpose). Other expenses are not allowed due to specific legislation.

Depreciation:	<b>CP46</b>	£		?
Disallowable entertaining:	<b>CP47</b>	£		?
Donations:	<b>CP48</b>	£		?
Legal and professional fees:	<b>CP49</b>	£		?
Net loss on sale of fixed assets:	<b>CP51</b>	£		?
Penalties and fines:	<b>CP52</b>	£		?
Unpaid employees' remuneration:	<b>CP53</b>	£		?
<b>Total additions:</b>	<b>CP54</b>	£		?

#### Deductions

There are specific deductions that reduce the trading profit (or increase the trading loss) to arrive at the correct profit or loss for tax purposes.

Employees' remuneration previously disallowed:	<b>CP55</b>	£		?
Net profit on sale of fixed assets:	<b>CP57</b>	£		?
Non-trade interest received:	<b>CP58</b>	£	<b>0.00</b>	?
<b>Total deductions:</b>	<b>CP59</b>	£	<b>0.00</b>	?

#### Adjusted profit/loss

<b>Adjusted profit for the period before capital allowances/balancing charges:</b>	<b>CP60</b>	£	<b>0.00</b>	?
--	-------------	---	-------------	---

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

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Next you'll be presented with the 'Adjustments' page where you need to enter any adjustments for disallowable expenditure.

Click the 'Next' button to go to the 'Capital allowances/balancing charges' pages. When you have completed these pages, click the 'Next' button to go to the 'trading losses' page where you need to confirm whether you have any losses for an earlier accounting period brought forward, or carried back from a later period. If you do then you'll be presented with pages to provide the necessary information.

At the end of the section on trading losses click the 'next' button and you'll be presented with a 'Profits chargeable to Corporation Tax' page, showing how this has been calculated.

Click the 'Next' button to go to a series of pages where you are shown a summary of the information which will be transferred to the CT600 form and submitted to HMRC as part of your Company Tax Return.

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**Summary: figures transferred to CT600**

\* indicates required information

The figures shown below will be transmitted to HM Revenue & Customs and transferred to the CT600 form. The relevant CT600 box is shown for each entry. These boxes have been pre-populated from entries you have made on other parts of the return. Please check that these figures mirror your own calculations and, if necessary, please revise your entries. You can return to previous parts of the Computations section if you wish to make any changes.

Trading and professional profits (Box 3):	CP256	£	22,000.00	?
Net trading and professional profits (Box 5):	CP258	£	22,000.00	?
Profits before other deductions and reliefs (Box 21):	CP265	£	22,000.00	?
<b>Total Profits chargeable to Corporation Tax (Box 37):</b>	<b>CP266</b>	<b>£</b>	<b>22,000.00</b>	<b>?</b>

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

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The details provided on the '[Summary: figures transferred to CT600](#)' page are pre-populated using the information you've provided in other parts of the computations template. Please check these figures and, if necessary, revise your entries.

You can return to previous pages within the computations template if you wish to make any changes by using the links on the left hand navigation panel.

Click the '[Next](#)' button to continue.

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## Computations review

Please see below a summary of all the sections you have completed in the Computations form. If you want to review or change your data you may do so by following the section links below.

<a href="#">Trading account</a>	✓
<a href="#">Expenses</a>	✓
<a href="#">Detailed profit and loss</a>	✓
<a href="#">Adjustments</a>	✓
<a href="#">Capital allowances/balancing charges</a>	Not used
<a href="#">Trading losses</a>	Not used
<a href="#">Profits chargeable to Corporation Tax</a>	✓

### Important note

We recommend that you review and print this form before you submit it to HM Revenue & Customs. Please follow the link below to view and print the computations.

[View and print](#) ▶

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

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The '[Computations review](#)' page shows what parts of the computations template you have completed. If you want to review or change any of the information you've provided, you can still do this by following the links.

On this page you are also given the opportunity to view and print your computations before moving on to the CT600 form.

You have now completed the computations template. Click the '[Next](#)' button to open the CT600 pages.

## Section 4 - Completing the CT600

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③ Computations	
④ CT600	
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- Tax calculation	
- Directors' loans	
- Losses, deficits, excess amounts	
- Tax Avoidance Schemes	
- Final calculation	
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### CT600

This service provides an online version of form CT600 Company - Short Tax Return. Most companies with straightforward tax affairs, including small businesses, clubs and charities, can use this form, provided the form has all the entries you need to make.

The only Supplementary Pages you can use with the CT600 Short and this service are those covering:

- loans to participators by close companies (form CT600A), and
- charities and community amateur sports clubs (form CT600E), and
- the disclosure of tax avoidance schemes (form CT600J)

You should have your tax computation on hand to help you complete the boxes.

Please remember that the deadline by which a company has to file its Company Tax Return is normally one year after the end of the corresponding accounting period. If it is your responsibility to complete the return then you must make arrangements to complete the task and submit the return by the deadline. HMRC will not issue reminders. Failure to submit a full return on time will result in a late filing penalty.

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

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The 'CT600' introduction page explains what the online form covers and the supplementary pages that are available to use with it. These are:

- CT600 A (Loans to participators by close companies)
- CT600 E (Charities and Community Amateur Sports Clubs)
- CT600 J (Disclosure of tax avoidance schemes)

Click the 'Next' button to continue.



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## Turnover and Income

\*Indicates required information

### Turnover

Total turnover from trade or profession: \*  £  ?

### Income

Trading and professional profits: \*  £  ?

Trading losses brought forward claimed against profits:  £  ?

Net trading and professional profits (Box 3 minus Box 4):  £  ?

Bank, building society or other interest, and profits and gains from non-trading loan relationships:  £  ?

Income from UK land and buildings:  £  ?

Annual profits and gains not falling under any other heading:  £  ?

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

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The 'Turnover and Income' page and the pages that follow will be automatically pre-filled with information you have provided in the computations template, if you used it. If you need to change any of the figures that appear automatically, you must go back to the computations template to do so. If you did not use the computations template because you are attaching computations prepared using commercially available software, you'll need to complete these pages with information taken from your computations.

Click the 'Next' button to go to the CT600 pages covering chargeable gains and other deductions/reliefs. You will be asked a series of 'yes or no' questions and depending on your answers, you'll be presented with pages requesting some further information.

You'll then be presented with the pages covering the Corporation Tax calculation for the period of the return. You will be asked for information relevant to this, such as the number of any associated companies.

Depending on your answers to the questions about the type of company; you may be presented with a few further pages, relevant to supplementary pages A, E & J, which you will need to complete, if appropriate. Otherwise click the 'Next' button until you reach the 'Final calculation' page.

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## Final calculation

### Self Assessment of tax payable

Income Tax deducted from gross income included in profits:	84	£		?
Income Tax repayable to the company:	85	£		?
<b>Tax payable - this is your Self Assessment of tax payable:</b>	<b>86</b>	<b>£</b>	<b>0.00</b>	<b>?</b>

### Corporation Tax already paid

Corporation Tax already paid (and not already repaid):	91	£	0.00	?
<b>Corporation Tax outstanding:</b>	<b>92</b>	<b>£</b>	<b>0.00</b>	<b>?</b>

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

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This 'Final calculation' page shows a summary of tax payable.

Click the 'Next' button and you'll be presented with the 'Return statements' page containing a series of 'yes or no' questions that you must answer. After that you'll be presented with the 'Repayment details' page to complete before moving on to the 'CT600 review' page.

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## CT600 review

Please see below a summary of all the sections you have completed in the CT600. If you want to review or change your data, you may do so by clicking the sections below.

CT600	
<a href="#">Turnover and income</a>	<input checked="" type="checkbox"/>
<a href="#">Chargeable gains</a>	Not used
<a href="#">Deduction and reliefs</a>	Not used
<a href="#">Tax calculation</a>	<input checked="" type="checkbox"/>
<a href="#">Directors' loans (Supplementary A)</a>	Not used
<a href="#">Losses, deficits, excess amounts</a>	Not used
<a href="#">Tax Avoidance Schemes (Supplementary J)</a>	Not used
<a href="#">Capital allowances</a>	Not used
Community Amateur Sports Clubs (CASCs) (Supplementary E)	Not used
Charities (Supplementary E)	Not used
<a href="#">Final calculation</a>	<input checked="" type="checkbox"/>
<a href="#">Return statements</a>	<input checked="" type="checkbox"/>
<a href="#">Repayment details</a>	<input checked="" type="checkbox"/>

**Important note:**  
HM Revenue & Customs recommends that you review this return in full before submission. Please follow the link below to view and print your data.

[View and print](#) ▶

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

◀ Back | Next ▶

The 'CT600 review' page provides a summary of all the sections you've completed in the CT600 form. If you want to review or change the information you've provided, you can still do this by following the links.

On this page you are also given the opportunity to view and print your CT600.

You have now completed the CT600.

Click the 'Next' button to go to the 'Final review' page for the Company Tax Return.

## Section 5 - Final review

**Menu**

- 1 Introduction
- 2 Accounts
- 3 Computations
- 4 CT600
- 5 **Final review**
- 6 Declaration

### Final review

**Accounts**

Accounts complete ✓

**Computations**

Computations complete ✓

**CT600 Company - Short Tax Return**

CT600 Company - Short Tax Return complete ✓

**Other information**

If you have any other information that you have not already told us about, such as claims or elections or relevant reports or statements, you may attach these files now. These attachments must be in PDF (Portable Document Format) only. Maximum size for the combined files is 3 megabytes. Please check that you have Adobe Reader version 9.2 or above and that Trust settings are set. For more information please follow the link below.

**Attach file**

**Filing attachments** ▶

**Please note:** You can add or remove attachments but you cannot open and view files once they have been attached.

**Feedback**  
In order to help HM Revenue & Customs with ongoing improvements, please take a few moments to provide some feedback.

**Feedback form** ▶

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

**Back** | **Next**

The 'Final review' page provides a summary of your Company Tax Return. In this example the accounts and computations templates have been completed.

If you have any other information that you've not already told HMRC about and need to include as part of your Company Tax Return, such as claims or elections or relevant reports or statements, you may attach these files now. These attachments must be in PDF format.

If you decide not to use the HMRC accounts and computations templates, then at this point you will also be prompted to attach your own accounts and computations to your Company Tax Return, in either iXBRL or PDF format. For more information about attaching files and the format required go to [www.hmrc.gov.uk/ct/inline-xbrl/](http://www.hmrc.gov.uk/ct/inline-xbrl/)

**Please note:** the maximum size for combined attachments to your Company Tax Return is 5MB.

In this example you have no attachments to make and you are now ready to submit your Company Tax Return.

Click the 'Next' button to continue.

## Section 6 - Declaration and submitting your Company Tax Return

Before your Company Tax Return can be submitted to HMRC you must complete the 'Declaration' page.

Version 2.0.0.Drop6

**Menu**

- ① Introduction
- ② Accounts
- ③ Computations
- ④ CT600
- ⑤ Final review
- ⑥ Declaration
- Submit

### Declaration \* Indicates required information

Your Company Tax Return is now ready for submission.

Before your return can be submitted to HM Revenue & Customs, you must complete the declaration below.

\* I declare that the information I have given in this Company Tax Return is correct and complete to the best of my knowledge and belief.

**Warning**

If you give false information or conceal any part of the company's profits or tax payable this may lead to penalties or prosecution.

If you are an Agent submitting the Company Tax Return on behalf of a company, you must get the Director(s) to approve the content of the forms CT600, Accounts and Computations before you submit them.

Full name of person completing the form: *	<input style="width: 90%;" type="text" value="PB"/>	?
Full name of authorising person: *	<input style="width: 90%;" type="text" value="PB"/>	?
Status of the authorising person, (company secretary, treasurer, liquidator, or authorised Agent, etc): *	<input style="width: 90%;" type="text" value="company secretary"/>	?

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

← Back | Next →

To declare that the information you have given in your Company Tax Return is correct and complete you must select the checkbox on the 'Declaration' page.

If you are a tax agent or adviser who is submitting the Company Tax Return on behalf of a client, you must get the director(s) to approve the content of the CT600, accounts and computations before you submit them.

Click the 'Next' button to continue.

## Submit

\*Indicates required information



In order to submit this return, you will need to be connected to the Internet.

Changes you need to make to your Adobe PDF form

**Before Adobe Reader will allow you to use all the functionality of this downloadable form you must change the trust settings. You should do this now. Until the settings are changed you will not be able to view, print, add attachments or submit the Company Tax Return. For guidance on changing trust settings follow the link.**

[Changing settings in Adobe Reader](#) ►

Please enter your Government Gateway User ID and password.

User ID: *	<input type="text"/>	
Password: *	<input type="password"/>	

► [Lost User ID](#)

► [Lost password](#)

Have you remembered to save? Press 'Ctrl' + 'S' on your keyboard to save.

[← Back](#) | [Submit →](#)

On the 'Submit' page you need to re-enter your User ID and password in the appropriate boxes.

Click the 'Submit' button to start the online submission process. You must ensure you are connected to the internet at this point.

You'll then be presented with the 'Submission successful' page.

HM Revenue & Customs

**Company Tax Return Service**

[Contact HMRC](#) | [Help](#)

Version 4.0 Jones Trading Limited

UTR: 1234567890 | Accounting Period: 01 Jun 2007 - 31 May 2008

### Submission successful

The Company Tax Return for [Jones Trading Limited] has been successfully submitted and received by HM Revenue & Customs (HMRC) at [HH.MM GMT] on [16 October 2008].

Your submission receipt reference number is:

XXXXXXXXXXXXXXXXXXXXXXXXXXXX

For information on how to pay, please follow the link below.

[How to pay](#) ►

**Important note:**  
You will need to save this Company Tax Return as evidence of your successful submission. This file may also be used if you should need to make any future amendments within the same period of return.

[Save the Company Tax Return](#) ►

HMRC recommend that you keep a copy of your successfully submitted return that will include this submission receipt reference number.

[View and print your submitted return](#) ►

You have now finished your return. HMRC recommend you close down this file. Modem users may want to disconnect from the Internet now.

The 'Submission successful' page will display your unique submission receipt reference number.

It explains the importance of saving this '[Submission successful](#)' receipt as evidence that you've successfully submitted your Company Tax Return to HMRC. This page also contains links that allow you to save and print a copy of your Company Tax Return.

If your submission is unsuccessful, a list of errors will be presented and you'll be able to go back into your Company Tax Return to check your entries and correct any mistakes.

If you discover you have made an error on your Company Tax Return that you've already submitted to HMRC, you can amend it. The HMRC online filing software supports up to 12 separate amendments. You can find information about amending Company Tax Returns, and the time limit for doing so, at: [www.hmrc.gov.uk/ct/managing/company-tax-return/amend.htm](http://www.hmrc.gov.uk/ct/managing/company-tax-return/amend.htm)