

# Company Tax Returns: format for accounts forming part of an online return

## Overview

From 1 April 2011, for accounting periods ending on or after 1 April 2010, Company Tax Returns must be filed online. A Company Tax Return comprises the CT600 form (including any supplementary pages), accounts and computations, together with any other supporting documentation. In all cases where a Company Tax Return is filed online, the computations must be in Inline eXtensible Business Reporting Language (iXBRL) format.

For most companies and organisations, accounts forming part of the return must also be in iXBRL format, but there are exceptions. Where accounts are not filed in iXBRL format, they must be filed as a PDF attachment.

The following table provides more information for particular types of companies and organisations.

Type of company/organisation		Accounts prepared in accordance with	Format for accounts submitted with Company Tax Return
Company Incorporated under Companies Act	Any - except those listed below	Companies Act - UK - International Financial Reporting Standards (IFRS) or UK Generally Accepted Accounting Principles (UK-GAAP)	iXBRL
	Bank	Companies Act - UK - IFRS or UK-GAAP - Banking Statements of Recommended Practice (SORPs)	iXBRL
	Extractive companies (eg oil and gas) Investment trust	Companies Act -UK- IFRS or UK- GAAP Oil and Gas SORP Companies Act - UK- IFRS or UKGAAP - Approved Investment Trust Companies SORP	iXBRL  iXBRL

Type of company/organisation		Accounts prepared in accordance with	Format for accounts submitted with Company Tax Return
	Real estate investment trust	Companies Act - UK-IFRS	iXBRL Financial statements required under Corporation Tax Act 2010 S527(2)(e) in PDF
	Insurance (general)	Companies Act - UK-IFRS or UK-GAAP - Association of British Insurers (ABI) SORP	iXBRL
	Insurance (life)	Companies Act - UK - IFRS or UK-GAAP - ABI SORP	iXBRL  Financial Services Authority Return where submitted as part of the return to be in PDF.
	Charity	Companies Act - UK-GAAP - Charity SORP	iXBRL  <a href="#">Smaller charities</a> can submit their accounts using PDF format.
	Trading company owned by Charity	Companies Act - UK-GAAP	iXBRL
	Private Unlimited Companies	Those required to register with Companies House but are not required to file accounts	PDF or iXBRL
Building society		Building Societies Act 1986 - UK-IFRS or UK GAAP - Banking SORPs	iXBRL
Friendly society		Either Friendly and Industrial Provident Societies Act 1968 or Friendly Societies Act 1992 - ABI SORP	iXBRL
Credit Union		Friendly & Industrial & Provident Act 1968 or Friendly Societies Act 1992  Any other provision	iXBRL  PDF but Comps in iXBRL

Type of company/organisation	Accounts prepared in accordance with	Format for accounts submitted with Company Tax Return
Co-operative	Friendly and Industrial and Provident Societies Act 1968	iXBRL
Authorised Investment Funds, including Open Ended Investment Company, unit trusts, etc	Financial Services Act - UK-IFRS or UK-GAAP - IMA SORP	PDF or iXBRL
Registered social landlord	Friendly and Industrial and Provident Societies Act 1968 - Registered Social Landlords SORP	iXBRL
Company resident in the UK but incorporated elsewhere	UK-IFRS or UKGAAP  ('local') accounting standard of the country of incorporation	<p>iXBRL</p> <p>iXBRL - where there is a relevant eXtensible Business Reporting Language (XBRL) taxonomy for the accounting standard</p> <p>(Please note: HMRC's online systems recognise some <a href="#">taxonomies</a> that exist for 'local' accounting standards.)</p> <p>However, there may be occasions where HMRC's online system does not recognise a taxonomy. In such cases the accounts should be submitted as a PDF attachment).</p> <p>PDF - where there is no taxonomy for the accounting standard</p>

Type of company/organisation		Accounts prepared in accordance with	Format for accounts submitted with Company Tax Return
Branch of non-UK incorporated company		As part of the Company Tax Return required to include worldwide balance sheet and profit and loss account, together with P&L for UK branch and if prepared balance sheet for UK branch (UK branch P&L and balance sheet prepared under UKGAAP or UK-IFRS).	Where prepared, UK branch balance sheet and profit and loss (P&L) account in iXBRL. In many cases where no UK branch balance sheet is prepared the P&L forms part of the Corporation Tax computations. In such cases there will be no UK branch accounts 'file' as part of the return. The computations must be in iXBRL - Corporation Tax computational taxonomy).  Worldwide balance sheet and P&L to be included as a PDF file.

Type of company/organisation		Accounts prepared in accordance with	Format for accounts submitted with Company Tax Return
Trade union		The Trade Union and Labour Relations (Consolidation) Act 1992	PDF or iXBRL
Members club or voluntary association (unincorporated)		N/A	PDF or iXBRL
Community Amateur Sports Clubs		N/A	PDF or iXBRL
Other unincorporated clubs and societies		N/A	PDF or iXBRL
Housing Association (not incorporated under Companies Act)		Friendly and Industrial and Provident Act 1968	iXBRL
Societas Europaea			Depending on country of registration, residence, UK branch etc - follow above guidance as appropriate.
Charity incoming resources under £100,000 (unincorporated)		Charities Act 2006 (Receipts and payments basis) - Charities SORP	PDF or iXBRL

Charity incoming resources over £100,000 (unincorporated)		Charities Act 2006 (accruals basis) - Charities SORP	PDF or iXBRL
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<b>Non-UK resident company receiving UK property income, (not trading in the UK through a permanent establishment). Offshore Property Development company dealing in or developing UK land</b>	<b>Box No.</b>	<b>Questions and next steps</b>	<b>Action</b>
	1	Does the business produce financial statements?	<b>NO</b> – go to box 2  <b>YES</b> – go to box 3
	2	A UK GAAP/IFRS P&L must be included in the corporation tax computation in iXBRL format using the Corporation Tax computational taxonomy.	-
	3	Are financial statements prepared and filed in accordance with a local reporting obligation	<b>NO</b> – go to box 2  <b>YES</b> – go to box 4
	4	Are these financial statements for the worldwide activity of the entity, or a UK property business or activities involving UK property in isolation?	<b>WORLDWIDE</b> – go to box 5  <b>UK</b> – go to box 6
	5	Submit the financial statements as a PDF. A UK GAAP/IFRS P&L for the UK property business must be included in the corporation tax computation in iXBRL format using the Corporation Tax computational taxonomy.	-
	6	Were the financial statements prepared under UK GAAP or IFRS	<b>NO</b> – go to box 8  <b>Yes</b> – go to box 7
	7	These financial statements form the basis of the CT return and should be submitted to HMRC with iXBRL tagging	-
	8	Were the accounts prepared using US GAAP?	<b>NO</b> – go to box 10  <b>YES</b> – go to box 9

9	Submit the financial statements to HMRC using iXBRL tagging – US GAAP taxonomy. A UK GAAP/IFRS P&L for the UK property business must be included in the corporation tax computation in iXBRL format using the Corporation Tax computational taxonomy.	-
10	Submit the financial statements as a PDF. A UK GAAP/IFRS P&L for the UK property business must be included in the corporation tax computation in iXBRL format using the Corporation Tax computational taxonomy format.	-

The data items required to be XBRL tagged are those specified in the Corporation Tax Online Technical Pack for Software Developers. You will find this on the HM Revenue and Customs (HMRC) website (follow the link below).

[Corporation Tax Online technical pack for software developers](#)

[Corporation Tax commercial software options](#)