

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 (minimum tagging list*)
	Bank	Companies Act - UK-IFRS or UK-GAAP - Banking Statements of Recommended Practice (SORPs)	iXBRL (minimum tagging list* - for IFRS this includes the Banking additional module)
	Extractive companies (eg oil and gas)	Companies Act - UK-IFRS or UK-GAAP - Oil and Gas SORP	iXBRL (minimum tagging list* - for IFRS this includes the Extractive Industries additional module)
	Investment trust	Companies Act - UK-IFRS or UK-GAAP - Approved Investment Trust Companies SORP	iXBRL (minimum tagging list* - for IFRS this includes the Investment Funds additional module)
	Real estate investment trust	Companies Act - UK-IFRS	iXBRL (minimum tagging list*) Financial statements required under Corporation

Type of company/organisation		Accounts prepared in accordance with	Format for accounts submitted with Company Tax Return
			Tax Act 2010 S527(2)(e) in PDF
	Insurance (general)	Companies Act - UK-IFRS or UK-GAAP - Association of British Insurers (ABI) SORP	iXBRL (minimum tagging list*)
	Insurance (life)	Companies Act - UK-IFRS or UK-GAAP - ABI SORP	iXBRL (minimum tagging list*) Financial Services Authority Return where submitted as part of the return to be in PDF
	Charity	Companies Act - UK-GAAP - Charity SORP	iXBRL (minimum tagging list* plus charities extension) Smaller charities can submit their accounts using PDF format.
	Trading company owned by Charity	Companies Act - UK-GAAP	iXBRL (minimum tagging list*)
Building society		Building Societies Act 1986 - UK-IFRS or UK GAAP - Banking SORPs	iXBRL (minimum tagging list* for IFRS this includes the banking additional module)
Friendly society		Either Friendly and Industrial Provident Societies Act 1968 or Friendly Societies Act 1992 - ABI SORP	iXBRL (minimum tagging list*)
Credit Union		Friendly & Industrial & Provident Act 1968 or Friendly Societies Act 1992 Any other provision	iXBRL (minimum tagging list*) PDF but Comps in iXBRL
Co-operative		Friendly and Industrial and Provident Societies Act 1968	iXBRL (minimum tagging list*)
Authorised Investment Funds, including Open Ended Investment		Financial Services Act - UK-IFRS or UK-GAAP - IMA SORP	PDF or iXBRL (minimum tagging list*)

Type of company/organisation		Accounts prepared in accordance with	Format for accounts submitted with Company Tax Return
Company, unit trusts, etc			
Registered social landlord		Friendly and Industrial and Provident Societies Act 1968 - Registered Social Landlords SORP	iXBRL (minimum tagging list*)
Company resident in the UK but incorporated elsewhere		UK-IFRS or UK-GAAP	iXBRL (minimum tagging list*, including additional module / extension taxonomy where appropriate)
		('local') accounting standard of the country of incorporation	<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 taxonomies 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>
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	<p>Where prepared, UK branch balance sheet and profit and loss (P&L) account in iXBRL (minimum tagging list*)</p> <p>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</p>

Type of company/organisation		Accounts prepared in accordance with	Format for accounts submitted with Company Tax Return
		prepared under UK-GAAP or UK-IFRS)	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.
Trade union		The Trade Union and Labour Relations (Consolidation) Act 1992	PDF or iXBRL (minimum tagging list)
Members club or voluntary association (unincorporated)		N/A	PDF or iXBRL (minimum tagging list*)
Community Amateur Sports Clubs		N/A	PDF or iXBRL (minimum tagging list*)
Other unincorporated clubs and societies		N/A	PDF or iXBRL (minimum tagging list*)
Housing Association (not incorporated under Companies Act)		Friendly and Industrial and Provident Act 1968	iXBRL (minimum tagging list*)
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 (minimum tagging list* including charities extension)
Charity - incoming resources over £100,000 (unincorporated)		Charities Act 2006 (accruals basis) - Charities SORP	PDF or iXBRL (minimum tagging list* including charities extension)

***Minimum tagging list**

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 & Customs (HMRC) website (follow the link below).

This pack includes a minimum tagging list for the UK-GAAP, UK-IFRS and Corporation Tax computational taxonomies. The minimum tagging lists are subsets of the list of tags in the full taxonomies. The minimum tagging lists include specific taxonomy modules/extension taxonomy (for example - banking) which will be applicable to certain businesses.

Initially, HMRC will accept accounts and computations with data tagged using the appropriate tag within the relevant minimum tagging list, and where appropriate the additional taxonomy module/extension taxonomy. The minimum tagging lists for UK-GAAP and UK-IFRS will be withdrawn - probably by 2013 - from when the full taxonomy will apply.

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

[Corporation Tax commercial software options](#)