

# Changes to Corporation Tax forms from 19 September 2016

## Acknowledgement of a Company Tax Return letter (CT620 ACK)

HM Revenue and Customs (HMRC) issues this paper acknowledgement to companies and authorised agents when a Company Tax Return has been filed successfully through HMRC's CT Online Service.

HMRC will stop issuing this letter and is changing the Government Gateway email that confirms filing, to prompt customers to check CT Online View Liabilities and Payments (L&P) where they can see their return details.

Agents will also be able to view this information by entering their [agent authorisation](#) details.

## Important dates letter (CT610/CT610A)

HMRC issues this letter to companies and authorised agents showing key dates (first accounting period, payment and filing dates) based on the information that HMRC has for the company.

HMRC will stop issuing this letter as customers can use CT Online View Liabilities and Payments (L&P) to get the information.

Depending on a company's circumstances, its actual accounting periods may differ from those recorded by HMRC and shown in CT View L&P.

- A company's actual accounting periods will depend on when it started in business and the date to which it draws up its accounts.
- The Corporation Tax payment date is normally 9 months and 1 day after the end of the accounting period.
- The return filing date is normally 12 months after the end of the accounting period. More information about payment and filing dates on [GOV.UK](#).

If the CT View L&P information is correct, the company can use it to work out its payment and filing dates. Otherwise, HMRC can update its records if the company provides the correct information.

Agents will also be able to view this information by entering their [agent authorisation](#) details.

**Various paper guidance notes and inserts that HMRC will stop issuing and instead make available on [GOV.UK](#):**

### [Budget insert](#) (CT600)

Issued with the Notice to deliver a Company Tax Return (form CT603) will be made available [online](#).

### Authorising your agent (Form 64-8)

Issued with the Information for new companies letter (form CT41G).

### CT211 Notes

Issued with certain Notices of penalty determination (form CT211).

## **CT620 Notes**

Issued with certain Notices relating to Company Tax Returns (form CT620).

## **CT630/CT631 Notes**

Issued with Notices to companies in group payment arrangements (forms CT630 and CT631).

## **CT220 Notes**

Issued with Notices of assessment for Corporation Tax Pay & File accounting periods ending before 1 July 1999 (form CT220).

## **Non statutory forms:**

### **Return reminder letter (CT205/CT205A)**

Issued to companies and agents 28 days before the filing date if a payment has been received but no return received.

HMRC will stop issuing the CT205 to companies with an authorised agent.

Authorised agents will still receive form CT205A listing clients that have not yet filed.

Unrepresented companies will continue to receive the CT205 as normal.

### **Return and payment reminder letter (CT208 (PR2)/CT208A)**

Issued to companies and agents 28 days before the filing date if no payment or return has been received.

HMRC will stop issuing CT208 (PR2) to companies with an authorised agent.

Authorised agents will still receive form CT208A.

Unrepresented companies will continue to receive the CT208 (PR2) as normal.

## **Various forms and notices that HMRC has a legal obligation to serve on companies:**

Notice of correction to a Company Tax Return (form CT620 COR)

Notice of amendment to a Company Tax Return (form CT620 AMD)

Acknowledgement of amendment to a Company Tax Return (form CT620 AMK)

Notice of amendment of self assessment during enquiry into a Company Tax Return (form CT620 ASA)

Notice of completion of enquiry into a Company Tax Return (form CT620 CLO)

Notice showing the effect of claims and elections not included in a Company Tax Return (form CT620 CLA)

Determination of tax payable in the absence of a Company Tax Return (form CT620 DET)

Assessment to make good to the Crown a loss of tax (form CT620 DIS)

Notice of penalty determination (form CT211)

Where a company's Registered Office and its authorised agent's address are the same on HMRC's records, we will issue these forms to the company only. Companies will need to tell their agents when they receive these forms.

When a company's Registered Office and its authorised agent's address are different, we will continue to issue these forms to the company and its agent.

Unrepresented companies will continue to receive these forms as now.

Further information for agents can be found on our [Corporation Tax pages](#).