ABC Business Services

OVERVIEW · GUIDE 1 OF 9

Your Annual Obligations at a Glance

The filings every UK private limited company must complete each year — and the deadlines that govern them.

Once your company reaches the end of its financial year, the law requires you to report to two different bodies. Getting the rhythm of these obligations right is the single most important compliance habit a director can build, because almost every penalty in this series flows from a missed deadline.

THE TWO THINGS YOU PREPARE EVERY YEAR

1. **Statutory annual accounts** — filed with Companies House, and also sent to shareholders and to HMRC with your tax return.
2. **A Company Tax Return (CT600)** — filed with HMRC to calculate and report your Corporation Tax.

Who you report to, and why it matters

Companies House maintains the public register of companies. The accounts you file there can be viewed by anyone — customers, suppliers, lenders and competitors. **HMRC** is concerned only with tax: it receives your Company Tax Return and collects any Corporation Tax due. Because the two bodies have different purposes, the taxable profit HMRC works with is calculated separately from — and often differs from — the accounting profit shown in your accounts.

The four deadlines that drive everything

ACTION	DEADLINE
File your first accounts with Companies House	21 months after the date you registered
File annual accounts (later years)	9 months after your financial year ends
Pay Corporation Tax, or tell HMRC none is due	9 months and 1 day after your accounting period ends
File your Company Tax Return	12 months after your accounting period ends

MIND THE GAP BETWEEN PAYING AND FILING

A common trap: your Corporation Tax is due to be paid (9 months and 1 day) roughly three months before the return that calculates it must be filed (12 months). In practice this means you usually need to work out your tax bill well ahead of the filing deadline.

Accounting period vs financial year

Your accounting period for Corporation Tax is the span of time your tax return covers. It is normally the same 12 months as the financial year shown in your accounts, but the two can diverge — most notably in your first year, when a Corporation Tax accounting period cannot exceed 12 months even though your first set of accounts may cover longer. Your tax deadlines hang off the accounting period, not the financial year, so it pays to know both dates.

Beyond accounts and tax: two duties not to forget

- **Confirmation statement.** Separately from accounts, you must confirm your company details on the public register at least once every 12 months (covered in Guide 9).
- **Identity verification.** Under the Economic Crime and Corporate Transparency Act, directors and people with significant control must now verify their identity with Companies House — check the latest position on GOV.UK.

OFFICIAL SOURCES Overview Your responsibilities Help for directors Changes to company law

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