ABC Business Services

FILING · GUIDE 5 OF 9

Filing Your Accounts & Tax Return

Filing together or separately, online routes and software, and a step-by-step workflow.

You can file with Companies House and HMRC either together or separately. Filing together can save re-keying shared information, but the right route depends on your company's size and software. Whichever you choose, the accounts go to Companies House (the public register) and the Company Tax Return goes to HMRC.

File online wherever possible

HMRC's guidance is to file your Company Tax Return online. Online filing is faster, gives an immediate receipt, and is required for most companies. You may only file on paper if you have a reasonable excuse for being unable to file online, or if you are filing in Welsh.

> **IF YOU USED HMRC'S OLD FREE FILING SERVICE**
>
> The free HMRC service for filing company accounts and tax returns together has closed. If you previously relied on it, read the closure guidance to choose replacement software or an agent.

Choosing software

Most companies now file using commercial software, which prepares iXBRL-tagged accounts and the CT600 and submits them to both bodies. If you appoint an accountant, they will normally use their own software on your behalf.

A typical end-to-end workflow

1. Finalise the statutory accounts and have a director sign the balance sheet.
2. Prepare the Company Tax Return, applying the tax adjustments to your accounting profit.
3. Decide whether to file with Companies House and HMRC together or separately.
4. File the accounts with Companies House by the 9-month deadline.
5. Pay Corporation Tax (or confirm none is due) by 9 months and 1 day.
6. File the Company Tax Return with HMRC by the 12-month deadline.
7. Save every submission receipt and supporting record.

Deadlines recap

WHAT	FILED WITH	DEADLINE
Annual accounts	Companies House	9 months after financial year end
Company Tax Return	HMRC	12 months after accounting period ends
Corporation Tax payment	HMRC	9 months and 1 day after period ends

Remember the special cases: your first year and restarting a dormant company carry extra steps, covered in Guide 6.

OFFICIAL SOURCES File accounts & return Filing overview Software suppliers Service closure

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