ABC Business Services

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Corrections, Amendments & Making Changes

How to put right a mistake in accounts or a tax return you have already filed.

Mistakes in filed documents can be fixed, but the right route depends on which document is wrong and which body received it. Acting promptly limits both the cost and any interest that builds up.

Correcting accounts at Companies House

You can make corrections and amendments to annual accounts after filing by submitting amended accounts that cover the same financial year, clearly marked as amended. A director must approve and sign the amended balance sheet, just as with the original.

> **AMENDED ACCOUNTS REPLACE GOING FORWARD — THEY DO NOT ERASE THE PAST**
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> Both the original and the amended accounts remain on the public register. Amendment corrects the record from this point; it does not remove what was filed before. If the change affects tax, send the corrected accounts to HMRC too.

Amending your Company Tax Return

You can make changes to a Company Tax Return — normally within 12 months of the statutory filing deadline — using the same method you filed with. If the amendment increases your tax, pay the extra promptly; interest runs from the original due date. If you overpaid, you can claim a repayment as part of the amendment.

Watch for the knock-on effects

A change in one place almost always ripples into another. Use this as a quick mental map:

IF YOU CORRECT...	...YOU MAY ALSO NEED TO
Your statutory accounts	Resend the accounts to HMRC and revisit the tax figures
Your taxable profit	Amend the Company Tax Return and adjust the tax paid
A prior-year figure	Check the effect on the current year's opening balances

Time limits and good housekeeping

- The amendment window for a Company Tax Return is broadly 12 months from the filing deadline.
- After that window, errors are handled through HMRC's overpayment-relief or disclosure routes, which are more involved.
- Keep a clear note of what you changed, when, and why — it helps if HMRC or Companies House later queries the record.

Because corrections that touch tax can be technical, it is often worth getting help with tax or appointing an agent before you file an amendment.

> **SPOT A DELIBERATE OR CARELESS ERROR? TELL HMRC**
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> If a mistake means you underpaid tax, an unprompted disclosure to HMRC generally results in lower penalties than waiting for HMRC to find it. Prompt honesty is almost always the cheaper path.

OFFICIAL SOURCES Corrections to accounts · Making changes to your return · Get help with tax · Appoint an agent

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