

# Corporation Tax Information for new companies

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Companies House has told us about the formation of your new company. These notes set out what you must do to get your company's Corporation Tax affairs off to the right start.

## Your company's reference and name

The last 10 digits of the reference number shown above is your company's Unique Taxpayer Reference (UTR). You or your authorised accountant or tax adviser (known to us as an agent) should quote it whenever you contact us about the company's Corporation Tax affairs. It's confidential so please keep it secure.

We may have abbreviated the company name because our computer records cannot store names that are longer than 56 characters (letters and spaces). If you'd prefer a different abbreviation you can change this online. To find more information on how to do this on our website go to hmrc.gov.uk/ct/startup

## What to do when your company starts a business activity

#### Tell us when you start any business activity

You must send us certain information within three months of starting your first accounting period - that is, broadly, when you start any business activity (for example, by beginning to trade, providing services, earning interest or receiving any other income). Please keep this letter as it explains how to do this.

We use this information to update our computer records for your company.

### Send us the information we need online

If you've already sent us the information we need when you registered at Companies House you will need to set up your Corporation Tax online service separately. To find information about how to do this on our website go to hmrc.gov.uk/ct/manageonline

If you haven't sent us the information we need you can do this online. Find how to send us this information online in the section *Telling HMRC your new limited company is active* at hmrc.gov.uk/ctnewcompany

To use this online service you will need your three digit office number - the first three digits in the reference shown above and also your 10 digit UTR.

If you're not sure whether your company has, or when it will, come within the charge to Corporation Tax, or what information you must send, ask your agent if you have one. You can also check our website at hmrc.gov.uk/ct/whoisliable or contact the HM Revenue & Customs (HMRC) office shown above.

If you send us the information online you will be automatically set up to use the Corporation Tax online service. We will send you an Activation Code (also known as an Activation PIN) through the post. To activate the Corporation Tax online service you must log in to your online account and enter this code when prompted. You won't be able to submit your return or use any other Corporation Tax online services until you have activated the service. To find more information about using the Corporation Tax online service on our website go to hmrc.gov.uk/ct/manageonline

