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Important information for your company

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/wholisliable 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

Send us the information we need in a letter

You don't have to send us the information online but it's the easiest way to do it. If you prefer, you can send the information in a letter to the HMRC office shown overleaf (to find out what information you must send go to [hmrc.gov.uk/cttellhmrc](https://www.hmrc.gov.uk/cttellhmrc)). The letter should be signed by an officer of your company and include a declaration that the information is correct and complete to the best of their knowledge. If you use this method you will need to set up your Corporation Tax online service separately. To find information about setting up the Corporation Tax online service on our website go to [hmrc.gov.uk/ct/manageonline](https://www.hmrc.gov.uk/ct/manageonline)

What to do when your company isn't going to start a business activity

Please write to us, using the address at the top of this letter, to tell us if your company is unlikely to start any business activity in the near future.

To find more information to help you check if the company is active go to [hmrc.gov.uk/cttrading](https://www.hmrc.gov.uk/cttrading)

If your company has appointed an agent

If you have appointed an agent to deal with your company's Corporation Tax affairs we need to know who they are and that you're happy for us to exchange and discuss information about your company with them. You can give us authority to correspond with your agent by completing and returning the enclosed form 64-8 *Authorising your Agent*.

What we do next

Based on the information we hold, we will write to you setting out your first Corporation Tax accounting period end date and your company's payment and return filing dates.

Later responsibilities

Paying Corporation Tax and filing your Company Tax Return

Companies are liable to Corporation Tax on their profits and have to calculate any tax that's due.

Your Corporation Tax payment is normally due by nine months and one day after the end of your accounting period. If you need to make a payment you **must** do it electronically.

Soon after the expected accounting period end date we will send you a CT603 *Notice to deliver a Company Tax Return*. Company Tax Returns **must be** filed online.

To find more information about electronic payment and online filing on our website go to [hmrc.gov.uk/payingct](https://www.hmrc.gov.uk/payingct) and [hmrc.gov.uk/ctonline](https://www.hmrc.gov.uk/ctonline)

Other HMRC responsibilities

A company is an employer in relation to its directors and staff and is responsible for deducting Income Tax (Pay As You Earn (PAYE)) and National Insurance contributions (NICs) from its employees.

You may need to register the company for Value Added Tax (VAT) if the annual turnover is more than the VAT threshold. The easiest way to register the company for PAYE and VAT is online.

To find more information about PAYE, VAT and other HMRC responsibilities on our website go to [hmrc.gov.uk](https://www.hmrc.gov.uk)

To also find a wide range of advice and support to help you with starting up your business on the GOV.UK website go to www.gov.uk/starting-up-a-business