

## **WHAT ACCOUNTS AND RETURNS NEED TO BE FILED**

The important returns are:

Annual accounts	Prepared at the company's year end, and due for submission to Companies House within ten months of the year end, and HM Revenue & Customs within twelve months of the year end. In 2009 the Companies House deadline changes to 9 months.  HMRC normally receive a full set of accounts, Companies House an abbreviated set of accounts.
CT600	Corporation Tax return prepared annually and submitted to HMRC with the year end accounts.
CT41G	Registration form with HMRC for Corporation Tax
CT61	Quarterly return for companies in respect of tax deducted (most companies no longer have to complete these since the abolition of ACT).
P35	Annual PAYE/NI return, prepared to 5 April each year and due for submission by 19 May annually. It is normal for this to be filed online.
P14/P60	Individual employee summary to be submitted with P35. It is normal for this to be filed online
P11D	Return of expenses paid to directors and "higher paid" (over £8,500 pa) employees. Due by 6 July but normally sent in with P35/P14/P60.
P11D(b)	Cover sheet to say the P11D is complete.
VAT1	VAT registration form, completed when you first register for vat
VAT100	Quarterly VAT return - due end of month after quarter end.
Annual Return (363)	Due to Companies House on an annual basis, broadly in line with the anniversary of formation or submission of the last return. The Annual Return gives details of directors, shareholdings, etc, and has a to be sent with a £15 filing fee if filing online, else £30 if filing by paper.  The annual return is often confused with annual accounts – the two are completely separate.
SA100	Personal Self Assessment Tax Return. Due for tax years to 5 April annually, and must be submitted by 31 January of the next year, although there are advantages in submission by 30 September if at all possible. It is normal for this to be filed online.

## **WHAT ACCOUNTS AND RETURNS NEED TO BE FILED - *continued***

288A / 288B/ 288C	Companies House forms for appointing, removing or changing details, eg address, for a director or secretary.
287	Companies House form for changing Registered Office details.
225	Companies House form for changing year end of company.
88(2)	Companies House form for issuing shares.
652A	Companies House form to apply to strike a company off.

There are penalties for late submissions for most of the above.