

Filing requirements for a limited company

Note: The below provides a high-level summary of the certain company filing requirements. It is not intended to comprise definitive legal advice or to be conclusively relied upon by any recipient and no liability is accepted in relation to the information contained in it.

The main types of company filing and reporting requirements are:

- Event-based filings to Companies House
- Confirmation statement
- Annual accounts
- Corporation tax return (CT600)
- VAT returns
- Employer (PAYE) returns

Event-based filings

The directors of a company have an ongoing duty to ensure the information held on the public register is correct. As well as the specific reporting requirements above, this means that they must report promptly to Companies House when various details change. The changes that must be reported as and when they occur include:

- A change of company name
- Change of registered office address
- Setting up a Single Alternative Inspection Location (SAIL), changing its location or updates to the location of statutory company registers and other records
- Appointing or terminating the appointment of a director or company secretary
- A new Person with Significant Control (PSC) over the company, an update to the nature of their control or someone ceasing to be a PSC.
- Changes to a director's, secretary's or PSC's details held at Companies House
- Issue of new shares
- Reorganisation of the company's share capital
- Updates to the company's articles of association
- A change to the company's accounting reference date
- The creation of a charge over the company's assets

The deadlines for submitting each of these forms differ, although they typically fall between 14 days and a month from the event occurring. Some changes, like a move of the company's registered office address, only take effect once the update has been registered by Companies House.

Confirmation statement (form CS01)

The confirmation statement relates to more general information about the company. It must be completed and filed once a year at Companies House.

The confirmation statement confirms that various information about the company on the public register is up to date and accurate, including:

- The location of the company's registered office address
- The location of any Single Alternative Inspection Location (SAIL)
- Where various statutory records are kept (if the company uses a SAIL)
- Principal business activities (reported as SIC codes)
- Directors' names, addresses and personal details (including residential addresses)
- Any company secretary and their details
- Details of People with Significant Control and the nature of their control over the company
- Share capital
- Shareholders and how many shares they each hold
- Share transfers in the confirmation period

Of these, only changes to shareholders (including their shareholdings and any share transfers) and principal business activities are updated via the confirmation statement itself. Other changes should have been reported to Companies House as and when they occur – see below for details.

Even if nothing has changed during the year and the public record is correct, a company still needs to file the confirmation statement.

The first confirmation statement should reflect the correct position as at anniversary of formation of the company, and must be delivered within 14 days of that anniversary. Thereafter, a confirmation statement must be delivered to Companies House at least once every 12 months, although a company can choose to file more frequently if it wishes.

Once the confirmation statement is filed, the public register available via Companies House is updated with the latest information about the company.

Annual accounts

All UK companies, whether they are trading or dormant, must prepare some kind of annual financial accounts, submit them to Companies House and make copies available to their members. The accounts of trading companies must also be sent to HMRC.

For most private limited companies, accounts must be filed within 9 months of the company's accounting reference date to avoid penalties, interest and other potential sanctions.

A company can change its accounting reference date, often thereby resulting in a shorter accounting period than the standard 12 months. While it's also possible to extend the accounting period, there are more limitations on doing so.

Corporation tax return (CT600)

Within 3 months of undertaking any form of business activity, a company must register online with HMRC as being active for corporation tax purposes. As well as annual accounts, the company will – even if it has made a loss or doesn't owe any corporation tax – then be required to submit a corporation tax return to HMRC each year.

VAT returns

Alongside other filing requirements, VAT registered companies must then complete a quarterly VAT return to HMRC, which is now done online.

The VAT return is due at the end of the month following the end of the quarter covered by the return.

Employer (PAYE) returns

If the company has to pay wages or salaries (including for the directors), it will need to register under Pay As You Earn (PAYE) with HMRC. There are then a number of reporting requirements. Please refer to your payroll administrator for further information.

Summary of filing requirement deadlines

Filing requirement	Latest date to file
Event-based filings to Companies House	Variable depending on the event, but typically must be filed between 14 days and 28 days of the event occurring.
Confirmation statement	<p>Must be filed at Companies House within 14 days of the end of the relevant 'review period'.</p> <p>For new companies, the review period starts on the date of incorporation and ends 12 months later. As an example, for a company incorporated on 1 January 2017, the review period will end on 31 December 2017. The next review period will begin on 1 January 2018.</p> <p>For existing companies, the review period starts the day after the last statement was made and ends 12 months later. For example, if a company last filed a statement on 1 January 2017, the review period would end on 31 December 2017.</p>

Annual accounts	<p>For a new company, its first accounts must be filed with Companies House no later than 21 months after its date of incorporation.</p> <p>Other than the first accounts filing, accounts must be filed with Companies House by no later than 9 months after the company's financial year ends.</p>
Corporation tax return	<p>Must be filed by the date 12 months after the company's 'accounting period for corporation tax' ends. The 'accounting period for corporation tax' is the time covered by the company's company tax return. It's normally the same 12 months as the company financial year covered by the annual accounts.</p> <p>Note that any corporation tax owing must be paid (or the company must inform HMRC that no amount is due) to HMRC by the date 9 months and 1 day after the company's accounting period for corporation tax ends.</p>
VAT returns	<p>The deadline for submitting each return and paying any VAT owed is one calendar month and seven days after the end of each relevant VAT period. Specific dates should be checked via the company's VAT on-line account.</p>
Employer (PAYE) returns	<p>Variable. Payroll administrator to confirm.</p>

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