



HM Revenue
& Customs

Corporation Tax Company Unique Taxpayer Reference (UTR)

Issued by
CT SERVICES
HM REVENUE AND CUSTOMS
CORPORATION TAX SERVICES
HM REVENUE AND CUSTOMS
UNITED KINGDOM
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Date of issue

Keep the following information safe

Company Unique Taxpayer Reference (UTR)

The company's UTR is

You will need it whenever you:

- speak to us about the company's Corporation Tax
- file Company Tax Returns

Information for new companies only

You must contact us within **3 months** of starting or restarting any business activity so that we know that the company is within the charge of Corporation Tax. To find out how to do this, go to www.gov.uk/guidance/corporation-tax-trading-and-non-trading

When prompted, you will need to enter the following 3-digit tax office number:

If you used the 'Set up a limited company and register for Corporation Tax' service on GOV.UK

You may have already told us that the company has started doing business, in which case the only thing left to do is set up HMRC's online Corporation Tax services for the company.

Set up HMRC's online Corporation Tax services

After you tell us your company has started doing business, we will post an activation code, along with instructions on how to set up HMRC's online Corporation Tax services. This will arrive within 3 weeks.

If you get a code, but previously told us that the company has no plans to start a business activity, you can still activate HMRC's online Corporation Tax services. This just means that the services are ready to use when the company becomes active.

After you have activated HMRC's online Corporation Tax services, you will be able to use the company's business tax account to:

- find the company's UTR
- check the company's outstanding liabilities and payments
- find the correct payment reference number to pay the company's Corporation Tax
- file Company Tax Returns
- pay Corporation Tax
- check the company's accounting periods

Tell us in writing that your company is active

For information on how to do this, go to www.gov.uk/guidance/corporation-tax-trading-and-non-trading

You will still need to file tax returns online. For more information about this, go to www.gov.uk/company-tax-returns

Non-UK residents

If you are a non-UK resident company and have become chargeable to UK Corporation Tax because you have started or restarted any business activity, you will need to set up HMRC's online Corporation Tax services for the company to file your Company Tax Return. For more information about this, go to www.gov.uk/log-in-register-hmrc-online-services and click on 'Sign in' to create sign in details or access your online account.

Further information

Authorising an agent or accountant

For information on how to authorise someone to deal with the company's Corporation Tax affairs, go to www.gov.uk/appoint-tax-agent

We cannot give advice or help you complete your company accounts and recommend you seek assistance from a qualified accountant if necessary.

Reporting and paying Corporation Tax

For information on reporting and paying Corporation Tax, go to www.gov.uk/corporation-tax