Corporate Interest Restriction: HMRC guidance and portal to assist with the new rules

International Tax | Large Corporate

01 April 2018

On 28 February 2018, HMRC launched a digital portal for the corporate interest restriction (CIR) aimed at enabling taxpayers to appoint a reporting company and for the reporting company to be able to submit an interest restriction return. Companies can use this portal by logging on with the same credentials that are used to complete their corporation tax return.

These resources, and further information, can be found on GOV.UK.

In addition, HMRC have also published the final guidance for CIR. This guidance can also be found through the portal page, or, more directly, on GOV.UK.

If you have any comments on the portal, for example what further resources would be useful, or on the guidance, please do let me know and we can feed this back to HMRC.