Company tax return – form CT600 (2015) version 3

OMB Technical

01 June 2015

Members should note that HMRC have published an updated version (version 3) of the company tax return CT600 and its supplementary pages. A new company tax return guide has also been published. This is the first time that the form CT600 has been updated since version 2 was published in 2008.

The new version 3 must be used for accounting periods starting on or after 1 April 2015, and includes a new computation taxonomy for computations that accompany the form. Version 2 must continue to be used for accounting periods that start before 1 April 2015, including those that span 1 April 2015. Care will need to be taken with long periods of account to ensure that the right version of the form is used for each period.

HMRC have announced that commercial software developers are aware of these changes and are updating their online filing products. HMRC have also updated their own free online corporation tax software product. You should ensure that you are using software that is capable of producing the new version of the CT600 and XBRL tagged computations for accounting periods that start on or after 1 April 2015.

Version 3 reflects changes to legislation included in Corporation Tax Acts 2009 and 2010 (notably the abolition of the old scheduler system), as well as taking into account other changes, such as the new single rate of corporation tax introduced with effect from
1 April 2015. The form has also been redesigned with a new clearer layout, and is longer than version 2 (11 pages compared to eight) with a slightly different numbering system. Generally, there has been a one-to-one mapping of boxes between the two versions but some boxes have been split, some combined and some dropped.

There is no longer a ‘short’ version of the form. Since the vast majority of forms are now submitted online, a short version was considered to be unnecessary.

Form CT600 version 3 can be found here.

The updated Company Tax Return guide can be found here.