

Corporation Tax Information for new companies

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PMP MARKETING LIMITED 3 WARDEN AVENUE ROMFORD RM5 2SP Issued by
HM REVENUE AND CUSTOMS
CT OPERATIONS EUSTON
CT OPERATIONS S0483
PO BOX 29997
GLASGOW

G70 5AB

Phone number 0300 2003410

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Important information for your company

Companies House has told us about the formation of your new company. These notes set out what you must do to get your company's Corporation Tax affairs off to the right start.

Your company's reference and name

The reference number shown above is your company's Unique Taxpayer Reference. You or your authorised accountant or tax adviser (known to us as an agent) should quote it whenever you contact us about the company's Corporation Tax affairs. It's confidential so please keep it secure.

We may have abbreviated the company name because our computer records cannot store names that are longer than 56 characters (letters and spaces). If you'd prefer a different abbreviation you can change this online. You can find more information on how to do this on our website at hmrc.gov.uk/ct/startup

What to do when your company starts a business activity

Tell us when you start any business activity

You must send us certain information within three months of coming within the charge to Corporation Tax – that is, broadly, when you start any business activity (for example, by beginning to trade, providing services, earning interest or receiving any other income).

We use this information to set up our computer record for your company.

Send us the information we need online

If you've already sent us the information we need when you registered at Companies House you will need to set up your Corporation Tax online service separately. You can find information about how to do this on our website at hmrc.gov.uk/ct/manageonline

If you haven't sent us the information we need you can do this online. You can find more useful information and how to do this on our website at hmrc.gov.uk/ct/startup

If you're not sure whether your company has, or when it will, come within the charge to Corporation Tax, or what information you must send, ask your agent if you have one, check our website at hmrc.gov.uk/ct/whoisliable or contact the HM Revenue & Customs (HMRC) office shown above.

If you send us the information online you will be automatically set up to use the Corporation Tax online service. We will send you an Activation Code (also known as an Activation PIM) through the post. To activate the Corporation Tax online service you must log in to your online account and enter this code when prompted. You won't be able to submit your return or use any other Corporation Tax online services until you have activated the service. You will find more information about using the Corporation Tax online service on our website at hmrc.gov.uk/ct/manageonline