Signing up for Corporation Tax Online - a beginner's guide

You'll find this guide useful if you're a Corporation Tax customer who hasn't yet signed up to use the HM Revenue & Customs (HMRC) Corporation Tax online service and would like some help to do this.

Before you can file your Company Tax Return online you must:

- register for HMRC Online Services
- enrol (or sign up) for the Corporation Tax online service
- activate (or switch on) the Corporation Tax online service

You need to do this, whether you choose to use HMRC's free Corporation Tax online filing software or commercially available software.

When you enrol for the Corporation Tax online service, you'll be given a User ID and asked to create a password. You'll need both every time you log in to use the online service.

Preparation

Before you begin, you need your company or organisation's Corporation Tax Reference and either of the following:

- Companies House registration number (CRN)
- the postcode of your registered office

Register and enrol

How you register and enrol for the Corporation Tax online service depends on whether you're already using other HMRC Online Services. If you are, please go to Section A below.

If this is your first time using HMRC Online Services, please go to Section B below.

Section A

If you're already registered as a company or unincorporated organisation (both shown on HMRC Online Services as an 'organisation') for other HMRC Online Services - such as PAYE or VAT - you can easily add the Corporation Tax online service to your existing account.

To do this, go to www.online.hmrc.gov.uk and log in to HMRC Online Services with your existing User ID and password. Under the 'Services you can add' section, follow the 'Enrol for service' link for 'Corporation Tax'. This takes you to the 'Enter details' page. On this page enter your Corporation Tax Reference and **one of** the two pieces of information mentioned earlier.

Click the 'Next' button and you will receive an on-screen confirmation of your enrolment to the Corporation Tax online service.

Section B

If you are new to using HMRC Online Services, you'll need to:

- register for HMRC Online Services
- enrol (or sign up) for the Corporation Tax online service

- activate (or switch on) the Corporation Tax online service

The following section gives an overview of this process, with a few sample screens to show you how this works.

You must set up your account **at least seven days** before you can complete and file your Company Tax Return online. This is especially important if you choose to file your return close to your company or organisation's filing deadline.

Go to the 'Welcome to Online Services' page at www.online.hmrc.gov.uk

Click the 'Register' button in the 'New users' section.
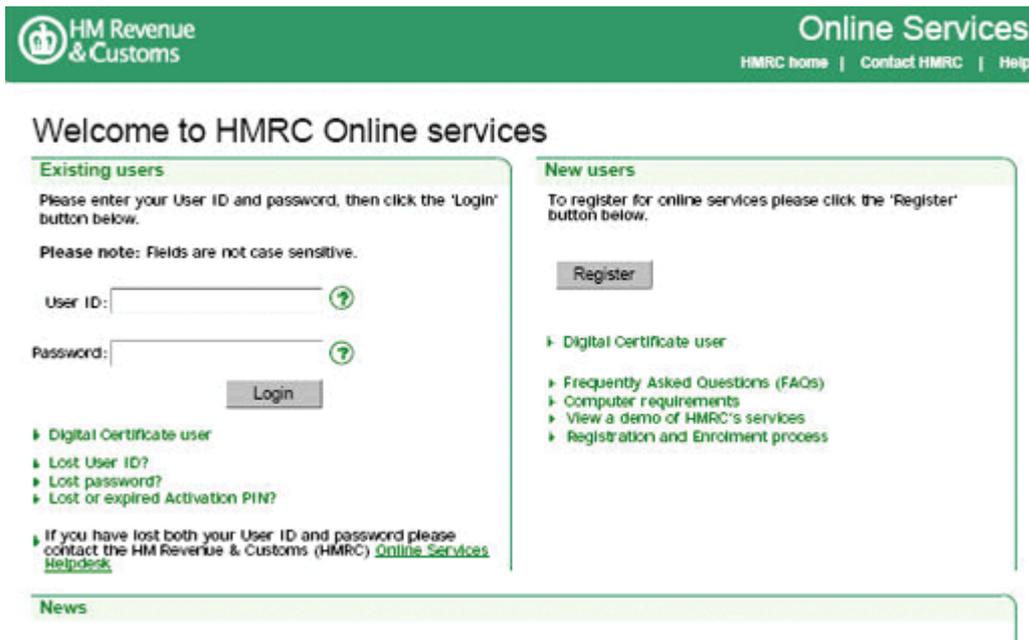
This will take you to the first 'New user' page. Please select 'Organisation'.
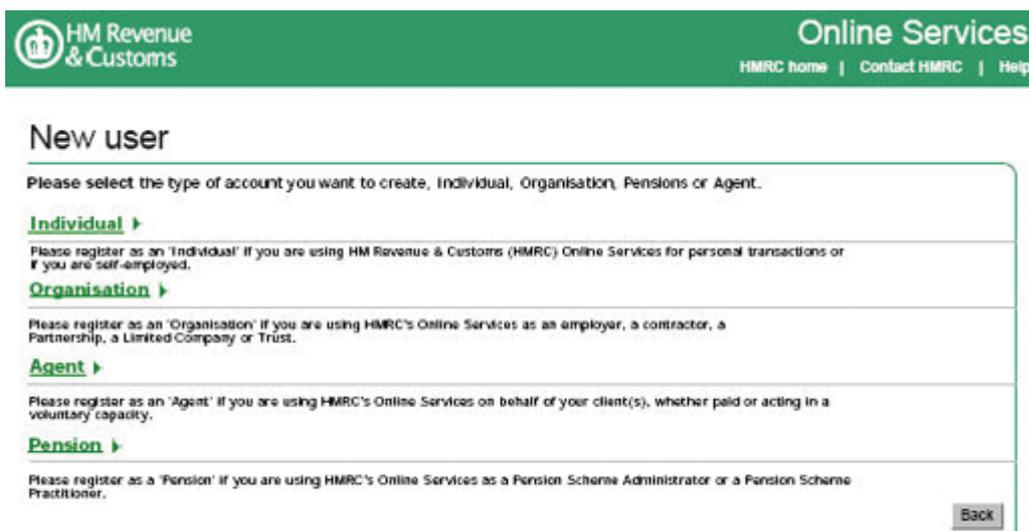
On the next page select the entry on the list marked 'Corporation Tax (CT)'. Then click 'Next'.

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What you will need to enrol

You have chosen to enrol for the services shown below. To change these click 'Back'. Please have the required information shown below to complete enrolment and then click 'Next'.

Organisation

Corporation Tax (CT)   You will need your:

- **Corporation Tax Reference** ⓘ

  plus either

- **Companies House Registration Number (CRN)** ⓘ

  or

- **Registered office postcode.**

If none of the above apply to your circumstances please contact our Online Services Helpdesk.

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You're then taken to the 'What you will need to enrol' page, which lists the information you need to have to hand to complete the enrolment process.

Then click 'Next'.

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Registration and Enrolment

Below are the six steps you will need to follow to register and enrol. They will only take a few minutes.

(1) Terms & Conditions → (2) About you → (3) Create password → (4) Note User ID → (5) Enter details → (6) Receive Activation PIN

When you reach step four HM Revenue & Customs (HMRC) will display your User ID. **You must make a note of this** and keep it safe, as you will need it every time you log in to use HMRC Online Services. **It will not be displayed again.**

- One Activation Code per service, if applicable, will be sent to you by post. Your Activation Code can take up to a week to arrive and if you are overseas it may take a little longer. The envelope will be marked 'Government Gateway'.

- You'll need the Activation Code to use some – but not all – HMRC Online Services. The Submit a VAT return and Reverse Charge Sales List online services are automatically activated.

- You must activate your service(s) within 28 days of the date shown on the letter or the code will expire and you'll have to request a new one.

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The 'Registration and Enrolment' page gives an overview of how the overall registration and enrolment process works.

Click 'Next' to begin the registration and enrolment process.

The steps that follow are:

Step 1 Terms & Conditions.
You must read HMRC's terms and conditions before you can register for HMRC Online Services. Follow the 'View Terms and Conditions' link which opens up a new window. After you've read them, close the window by selecting the 'Close' button which is at the top right-hand corner of the page. To proceed, select the checkbox next to 'Please confirm that you have read the terms and conditions', then click the 'Next' button.

Please note: you must confirm that you have read HMRC's terms and conditions. If you don't, you won't be able to file your Company Tax Return online and use the other online services.

Step 2 About you
Enter your own first and last name (compulsory) and email address (optional), then click 'Next'. HMRC will use these details on the correspondence they send you about this service.

Step 3 Create password
On this page you create your own unique password which you'll need every time you login to use the online service. So it's important you create a password you can remember.

It must be between eight and twelve characters (letters and numbers); contain at least one number and one letter and not contain the word 'password'. When you have created your password click 'Next'.

Step 4 Note User ID
Your User ID is shown on-screen and confirms that HMRC has set up an Online Government Account for you. **Please make a note of your User ID and keep it safe** as you will need it, along with the password you created, every time you use the Corporation Tax online service. Click 'Next'.

Your online services User ID and password can also be used for other HMRC Online Services such as VAT or PAYE. They do not expire.

Step 5 Enter details
On this page you enter your Corporation Tax reference and either of the following:

- Companies House registration number
- your registered office postcode

If you live abroad, or your company is registered abroad, please select the box to indicate the address is outside the UK and leave the postcode field blank. Click 'Next'.

Step 6 Receive Activation Code (PIN)
This page lets you know that you've successfully enrolled for the Corporation Tax Online service. It also tells you that you'll be sent a letter containing an Activation Code (also known as Activation PIN). You need this code to activate your Corporation Tax account.

This will be sent within seven days, in an envelope marked 'Government Gateway' to the address held on record by HMRC. The Activation Code is only valid for the Corporation Tax online service and you have to use it **within 28 days** of the date on the letter or it will expire and you'll have to request a new one, online.

How to activate your Corporation Tax Online account

The first time you use the Corporation Tax online service, you'll need to activate it. To do this you'll need the following three pieces of information:

- **Your User ID** - this was displayed on the page when you registered to use the online service.
- **Your password** that you created when you registered for Corporation Tax Online.
- Your unique **Activation Code** that was sent to you, by letter, from the Government Gateway.

To activate the service, go to the 'Welcome to Online Services' page at **www.online.hmrc.gov.uk/registration**

On this page, go to 'Existing users' on the left and type in your User ID and password. Then click 'Login'. After you've logged in you'll see the 'Your HMRC services' page.

Follow the 'Activate service' link to the right of Corporation Tax. This will take you to the 'Service activation' page.

Type in your Activation Code (also known as an Activation PIN) and click 'Activate'

The next page confirms that you have successfully activated the Corporation Tax Online service.

You won't need your Activation Code again and can destroy it. But you must keep your User ID and password details in a safe place, as you'll need them every time you want to use the online service.

Click 'Next' to go back to the 'Your HMRC services' page. Once there, select 'Access service' for Corporation Tax.

HMRC Online Services Helpdesk

If you experience a problem enrolling for the Corporation Tax online service, there's a dedicated helpdesk you can call or email for assistance. Contact details and opening times for the helpdesk are available at: www.hmrc.gov.uk/olshelpdesk

Filing your Company Tax Return online

If you intend to use HMRC's free online filing software the 'Filing your Company Tax Return online beginner's guide' provides help to submit your Company Tax Return online for the first time. You'll find it at: www.hmrc.gov.uk/ct/online-return.pdf

If you decide to use commercially available software, you'll need to speak to your software company about how to complete your return and what to do if you need any further help.