HMRC - CTM22050 - Return Periods

ICTA88/SCH13/PARA1 requires a company to make a return to the Collector at the Accounts Office for each return period. A return period is a period:

of up to 3 months,

starting at the beginning of the accounting period, or after the end of a previous return period in that accounting period,

ending on 31 March, 30 June, 30 September, 31 December or at the end of the accounting period.

Example

Company B draws up its accounts to 31 May annually. The return periods are:

1.6.95 to 30.6.95 1 month

1.7.95 to 30.9.95 3 months

1.10.95 to 31.12.95 3 months

1.1.96 to 31.3.96 3 months

1.4.96 to 31.5.96 2 months.

A return is required for each return period in which the company:

makes a franked payment, or

pays an FID, or

finds that CTM22080, CTM22085, [

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For information on dealing with returns of franked payments not made in an accounting period, see CTM22160.

Returns are due within 14 days from the end of the return period. (If a franked payment was made on 1 - 5 April 1999, a return would have been due 14 days from the end of the return period - 14 July 1999 - unless the accounting period ended before the 30 June 1999 in which case the end of the accounting period would be the end of the return period.)

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