YEAR-END ROADMAP

Dormant company accounts

taxoptimiser

The company had no income or spending all year. You file short dormant accounts with Companies House, and usually no CT600 unless HMRC has asked for one. Bold words are the buttons and tabs you will see on screen.

A step to do A question: "Yes" goes right, otherwise carry straight on

SET UP

1 Add the company and its codes

Enable Accounts on the dashboard (or **Create Additional Organisation**). On the Organisation page: **Companies House** tab for the number, authentication code and presenter ID; **Tax & VAT** tab for the **Corporation Tax UTR**.

? Has the company already filed accounts at Companies House for an earlier year?

Yes →

Set up last year first

Sync from Companies House sets this year's period up with last year's dates. For comparatives, also create last year's period, enter its figures, choose **Already filed at Companies House** and **Lock** it. The balance sheet rarely changes, so this year's figures are usually the same.

Then carry on down ↓

No — first year ↓

2 Create this year's period

Accounts and Corporation Tax → Sync from Companies House, or **Create** and enter the start, end and due dates.

? Are this year's accounts already filed at Companies House?

Yes →

Only the CT600 to do

On the period **Overview** choose **Already filed at Companies House**. Enter figures that match the filed accounts. Don't use **CT Dates → Override**. Skip the Companies House stage.

Then carry on down ↓

No ↓

GET THE FIGURES IN

3 Enter the balance sheet only

Period menu → **Trial Balance → Enter manually**. Typically just share capital and the matching amount owed by shareholders or cash at bank. No income or costs.

ACCOUNTS

4 Mark the company dormant

Accounts → Company Information → tick **Dormant company**. Untick **Draft accounts** when you are happy.

COMPANIES HOUSE

5 Run the Companies House Wizard

On the **Overview**: **Run Companies House Wizard → Company Details → Confirm Dormancy** → submit.

CORPORATION TAX

? Has HMRC sent a notice to file a Company Tax Return?

Yes →

File a nil CT600

Go to **File CT600 with HMRC** and submit it. No tax is due for a dormant year.

That's it — you're done

No — nothing to file ↓

6 Tell HMRC, if not already done

If the company is dormant for Corporation Tax, let HMRC know so it stops sending notices. On the period **Overview**, choose **Mark as not required** for Corporation Tax.

YEAR-END ROADMAP

Dormant Company: good to know

Good to know

- Dormant means no significant transactions. Paying the Companies House filing fee from a director's own pocket doesn't break dormancy.
- If the company traded at all during the year, it isn't dormant. Use one of the other roadmaps.
- Already filed at Companies House for an earlier year? Set up last year's period too. Last year's closing balances are this year's comparatives, and the accounts must show both years.
- One submission fee per period covers both the Companies House filing and the CT600.

If something goes wrong

The wizard won't offer dormant accounts	Check **Dormant company** is ticked and that there are no profit and loss figures.
Validation shows errors	Each error says which screen to fix it on. Errors stop filing; warnings can be dismissed.
Companies House rejects the filing	Usually the authentication code or company number. Check the **Companies House** tab, then file again.
HMRC rejects the CT600	Usually the Government Gateway login or the UTR. Fix it, then submit again. The help guide lists every HMRC error.
You need to change locked accounts	**Unlock period** on the Overview, make the change, then lock again before filing.

Deadlines

Accounts to Companies House	9 months after the year end (21 months from incorporation for the first accounts)
Corporation Tax payment	9 months and 1 day after the year end
CT600 to HMRC	12 months after the year end

Need more detail? Every step on this roadmap has a full guide with screenshots in the Help Centre at **taxoptimiser.co.uk/help**. Search for the button name you are stuck on. Other roadmaps in this series:

- Simple Entry
- Manual Entry
- Spreadsheet Import
- Xero
- QuickBooks
- FreeAgent