

CT6002009

Changes in Version 3 – for online filing

HMRC has introduced some changes to the way the online process works. You have some choices:

- File on paper, perhaps easier
- Use the default XBRL option for the computation but you must provide in most cases the accounts with a PDF attachment
- Provide both the computation and accounts by PDF attachments, you must provide separate attachments.

If there is a reason for not providing a computation and accounts please go to the Company Details screen, move down the page to see this screen:

ct6002009 v3 new version k [Compatibility Mode] - Microsoft Excel

Home Insert Page Layout Formulas Data Review View Developer

fx AutoSum Logical Lookup & Reference Define Name Trace Precedents Show Formulas
Recently Used Text Math & Trig Name Manager Use in Formula Trace Dependents Error Checking Watch Window Calculation Options
Financial Date & Time More Functions Create from Selection Remove Arrows Evaluate Formula Formula Auditing Calculation

G47 = " & IF(owncomp,"and then for accounts","accounts")

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
37	Notice of disclosable avoidance schemes															
38																
39	Transfer pricing															
40	Compensating adjustment claimed															
41																
42	Company qualifies for SME exemption															
43																
44	Accounts															
45	I attach accounts and computations															
46	for the period to which this return relates															
47																
48	for a different period															
49																
50	If you are not attaching accounts and computations,															
51	say why not															
52																
53																
54																
55																
56																
57																
58																
59	Turnover															
60																
61	Total turnover from trade or profession						1									
62																
63	Tax Calculation															
64																
65																

INTERNET SUBMISSION

HMRC requirement: you will be prompted for: a PDF of computations and then for accounts
 you need to supply at least one of each (or none at all)

Please select the reason you are not attaching accounts and computation say why not

PoA differs from AP-a/cs with sep rtn (Accounts reason) Click here to remove both reasons
PoA differs from AP-comp with sep rtn (Computation reason)

From the CT600 guide:
You will only need to use boxes 40 and 41 instead of box 39 if all of the
- the AP straddles two financial years, and
- the Upper or Lower limit for any relevant marginal relief has varied, and
- the number of associated companies was different in the parts of the / falling into the two financial years

Effect of abolition of starting rate and NCD rate:
You will only need to use boxes 40 and 41 instead of box 39 in a period straddling
... the starting Rate and/or NCD Rate is being used for EY2005 and

and select the reasons for not attaching.

The XBRL option

This is the default option. Go to the Setup screen and move down to the Administration and Control:

The screenshot shows the 'Administration and Control' section of the software. The fields and their values are as follows:

Field	Value/Options
Agent status	<input type="radio"/> Received <input type="radio"/> In progress <input type="radio"/> Completed
Date agent status changed	[Empty text box]
Revenue status	<input type="radio"/> Issued <input type="radio"/> Submitted <input type="radio"/> Accepted
Date Revenue status changed	[Empty text box]
Tax total	0
Tax paid	0
Tick here to send your own computation as a PDF	<input type="checkbox"/> [Empty text box]
Payments made (reported in SACTL)	[Empty text box]
User ID	CTUser106
Password	[Empty text box]
Location	c:\My Documents\

The program will automatically include a computation in XBRL form in the submission unless you choose to send your own computation as a PDF, please tick in the box and you will be prompted for a PDF computation when you prepare the online return. Each prompt (accounts or computations) will allow you to select one or more PDF files.

HMRC has introduced these new rules in preparation for complete online filing with XBRL in April 2011.

At a later date we will have an option for XBRL accounts. At the time of writing (November 2009) there are no generally available accounts in XBRL form.