

# Submission of Form CT1 without accounts

## Part 38-02-07

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## 1. Filing deadline of return

The form CT1 is the key document in the Self-Assessment system for companies and it must be submitted for each accounting period of the company.

Mandatory e-filing regulations require that the form CT1 must be filed electronically. In accordance with section 959A Taxes Consolidation Act, the Form CT1 should be filed

- within 9 months of the end of the company's accounting period where the accounting period ends on or before the 21<sup>st</sup> of the month; or
- by the **23<sup>rd</sup>** day of the 9<sup>th</sup> month after the company's year-end in the case of companies with an accounting period ending after 21<sup>st</sup> of the month.

For corporate taxpayers with an exemption from the mandatory e-filing regulations, the Form CT1 should be filed

- within 9 months of the end of the company's accounting period where this accounting period ends on or before the 21<sup>st</sup> of the month, or
- by the **21<sup>st</sup>** day of the 9<sup>th</sup> month after the company's year-end where this accounting period ends after 21<sup>st</sup> of the month.

Forms CT1 that are not submitted by the due date will have a surcharge imposed under Section 1084 Taxes Consolidation Act 1997.

## 2. Information required

The definition of a Corporation Tax Return has been extended to include both the form CT1 and the electronic financial statements<sup>1</sup>. Revenue has adopted the iXBRL file format for electronic financial statements. Revenue is implementing the requirement to submit electronic financial statements on a gradual basis. The implementation phases are as follows:

- Phase 1 was for cases dealt with in Large Corporates' Division (LCD), where electronic filing of the financial statements has been mandatory since October 2013.
- Phase 2 was for companies, filing for accounting periods ending on or after 31 December 2013, where the three criteria are met:
  1. the balance sheet value of the company exceeds €4.4 million;
  2. the turnover of the company exceeds €8.8 million; and
  3. the average number of persons employed by the company exceeds 50.
- Phase 3 will cover the balance of Corporation Tax payers not covered in Phases 1 and 2. The operative date for Phase 3 will be advised at a later time.

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<sup>1</sup> See also TDM [Part 41A-03-01](#)

Companies not yet subject to mandatory iXBRL filing may file on an optional basis. Taxpayers and agents filing financial statements in iXBRL will no longer have to complete the accounts menus pages of the CT1. Whilst the Financial Statements and the Form CT1 are submitted as separate files through the Revenue Online Service (ROS), they are two parts of a single return.

The emphasis during the transition phase is on assisting business to comply with their obligations.

Financial Statements in iXBRL format may be uploaded either before, at the same time as Form CT1 filing or within 3 months after the due date for filing (to avoid surcharges). However, repayments due will be held pending receipt of the Financial Statements and loss restrictions may still apply. This 3-month administrative concession was introduced from 18 July 2016 and extended the 21-day concession introduced during Phase 1 of the iXBRL roll-out. It applies for accounting periods ending on or after 1 December 2015. It should be noted that the 21-day concession continues to apply to iXBRL returns submitted where the accounting period ends on 30 November 2015 or earlier.

There may be exceptional situations where the requirement to submit the electronic financial statements can be waived. However, such decisions will be made on a case by case basis by the Revenue district dealing with the Corporation Tax case.

### 3. Filing electronic financial statements on ROS (including iXBRL download)

In ROS ‘**Manage Financial Statements**’, the upload service for iXBRL files is available from the TAIN Services Screen or the My Services Screen, and the ‘Other Services’ panel.

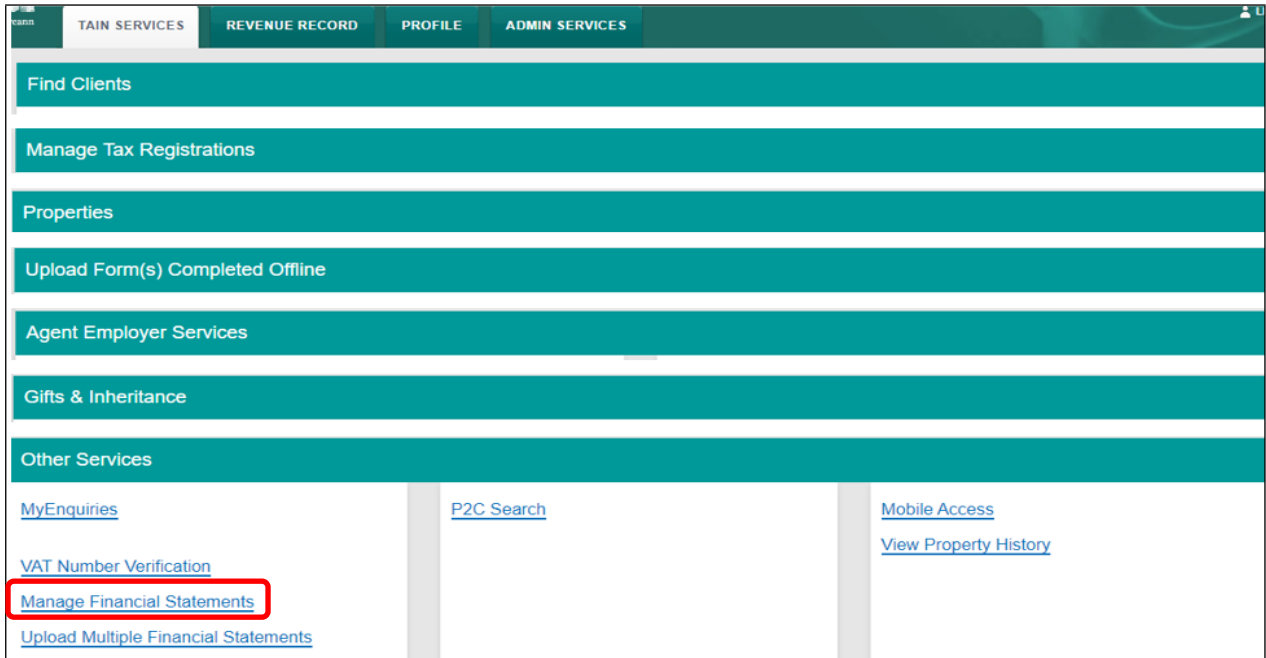


Figure 1 - TAIN Services Screen

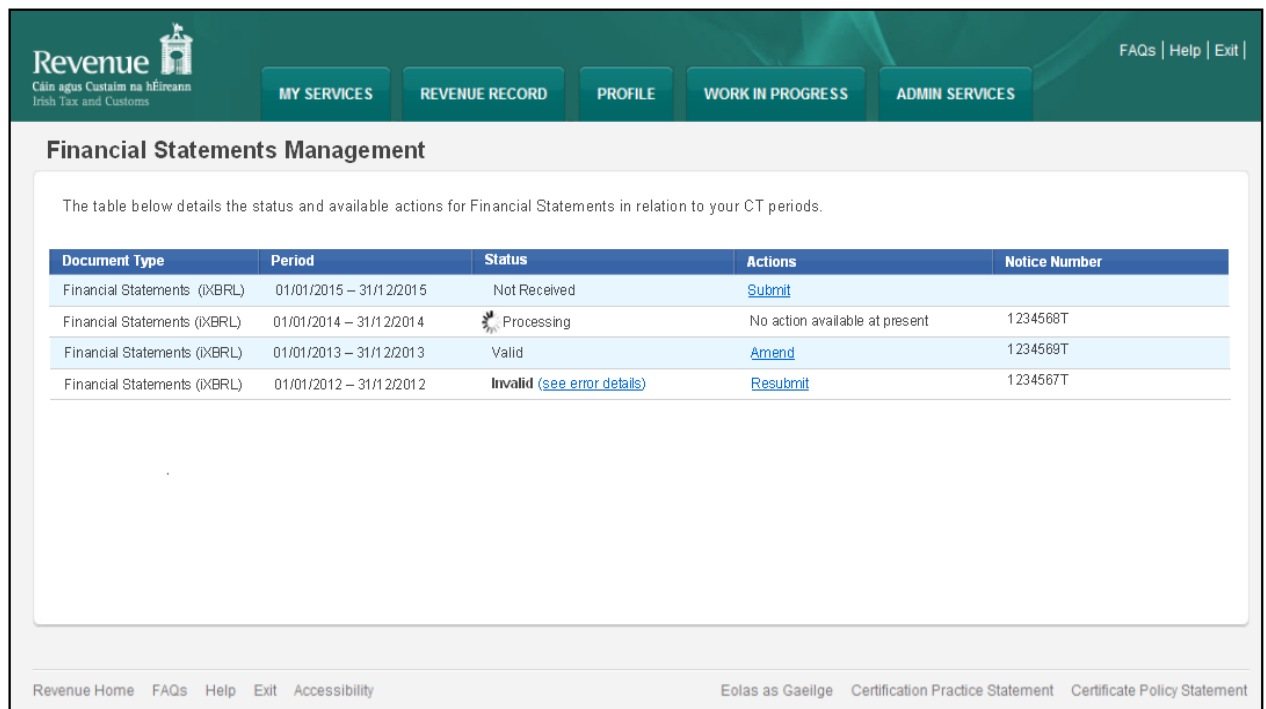
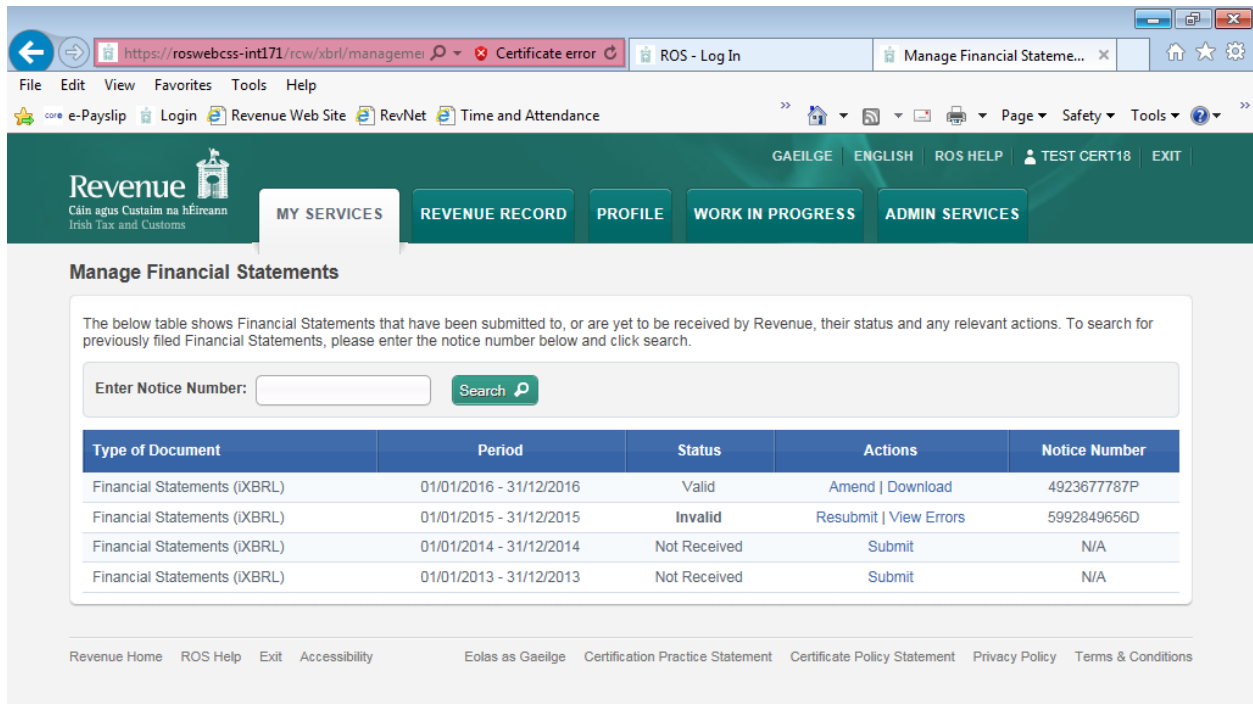


Figure 2 - Financial Statements Management Screen

Having filed the iXBRL electronic financial statements, users can download the iXBRL accounts filed for any accounting period (via the Manage Financial Statements screen).

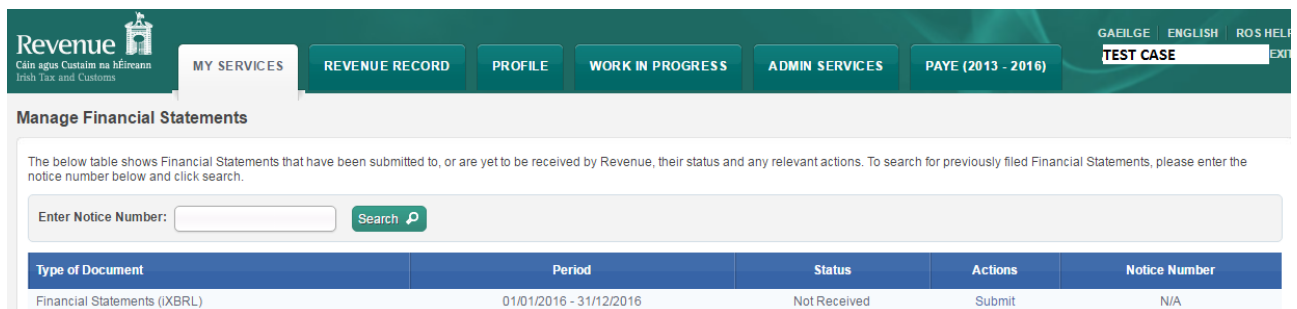


The screenshot shows the 'Manage Financial Statements' page on the Revenue website. The page includes a search bar for entering a notice number and a table of financial statements. The table has the following data:

Type of Document	Period	Status	Actions	Notice Number
Financial Statements (iXBRL)	01/01/2016 - 31/12/2016	Valid	Amend   Download	4923677787P
Financial Statements (iXBRL)	01/01/2015 - 31/12/2015	Invalid	Resubmit   View Errors	5992849656D
Financial Statements (iXBRL)	01/01/2014 - 31/12/2014	Not Received	Submit	N/A
Financial Statements (iXBRL)	01/01/2013 - 31/12/2013	Not Received	Submit	N/A

Figure 3 - Download Financial Statements

Users can also search and download previously filed Financial Statements using the Notice number. The Notice number is available in the company's ROS inbox. To search for previously filed Financial Statements, please enter the notice number below and click search.



The screenshot shows the 'Manage Financial Statements' page on the Revenue website, focusing on the search facility. The search bar is empty, and the table below it shows the following data:

Type of Document	Period	Status	Actions	Notice Number
Financial Statements (iXBRL)	01/01/2016 - 31/12/2016	Not Received	Submit	N/A

Figure 4 - iXBRL search facility