

Completion of Corporation Tax Returns

Form CT1

Part 38-02-01

This document was updated December 2023



Summary

This manual contains information about how to access help in completing the ROS Form CT1.

Guidance relating to the Form CT1 for specific tax years is available in linked manuals:

2016 Form CT1 is in [Part 38-02-01A](#)

2017 Form CT1 is in [Part 38-02-01B](#)

2018 Form CT1 is in [Part 38-02-01C](#)

2019 Form CT1 is in [Part 38-02-01D](#)

2020 Form CT1 is in [Part 38-02-01E](#)

2021 Form CT1 is in [Part 38-02-01F](#)

2022 Form CT1 is in [Part 38-02-01G](#)

1. Help in completing ROS Form CT1

Help notes are available by using the “form help” icon on the ROS form CT1.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

2. Help about Corporation Tax

The Revenue website has [information on Corporation Tax](#) and about [iXBRL](#).

[Mandatory Electronic Filing](#) of payments and returns using Revenue's Online Service (ROS), is part of Revenue's strategy to establish the use of electronic channels as the normal way of conducting tax business. Companies are among the categories of taxpayers required to pay and file electronically.

The mandatory eFiling obligation extends to the submission of certain financial statements in iXBRL.