

Period of Account

Part 38-02-06

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This document should be read in conjunction with section 27(3) of the 1997 Act, and [Tax and Duty Manual \(TDM\) Part 02-02-05](#).

Table of Contents

1 CT period3

2 Change a CT accounting period3

3 Linked returns – the 46G (Company)5

1 CT period

A form CT1 can cover a maximum a period of 12 months, as per section 27(3) of the 1997 Act.

If accounts are prepared for a period longer than one year, they are regarded as covering a number of accounting periods. A completed form CT1 must be submitted for each accounting period, none of which can exceed 12 months. The first return will be of twelve months' duration, and the second will relate to the remainder of the period.

Example:

A company prepares accounts for an eighteen-month period to 30 June 2022. The corresponding accounting periods used to calculate the CT liability are:

1. Twelve months to 31 December 2021, and
2. Six months to 30 June 2022.

2 Change a CT accounting period

When opening a Form CT1 – either in the Client Services screen, the Services screen or when downloading a pre-populated ROS offline form - the period select screen is displayed.

In ROS online, there is text in the **CT1 Period Select** screen to alert users that it is possible to file a return for a period different to that shown; without the need to make contact with Revenue.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

ROS Help | Exit

CT1 Period Select

CT2022

Step 1:
To begin filing select your account period below and click Next

Form Data Payment Details Sign & Submit Acknowledgement

1 2 3 4

Please select your account period

The periods shown are for:

- Periods where a form CT1 has already been submitted and the period is available for amendment through ROS, or
- Periods where a form CT1 is expected.

If you wish to file a return for a period different to that shown, select the period from the drop-down list in which your accounting period ends. You will be able to amend the start and end date in the Form CT1.

The Form CT1 you submit will be for the period you enter in the form and not the period selected here, if different.

You cannot amend the start and end date for a return already submitted.

Click on the Next button to proceed to the next step

Click on the Back button to return to the previous step

Next Back

[ROS Help](#) | [Exit](#) | [Accessibility](#)
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[Eolas as Gaeilge](#)

Figure 1: CT1 Period Select screen and updated information about the accounting period

When a filer is preparing to file a CT1 return, the 'return' is started from the **CT1 Period Select** screen. The filer is required to select the accounting period of the return being filed from a dropdown box on that screen. The dropdown box will show:

- periods where a form CT1 has already been submitted and the period is available for amendment through ROS, or
- periods where a form CT1 is expected and the return has not yet been filed.

Where a return has not been filed, the accounting period shown as available for filing is a twelve-month accounting period following on from the last day of the period in the previous return filed. However, filers do not have to file a return for the full period presented. If a filer wishes to file a return for a different (shorter) accounting period, he or she should - select the period from the dropdown list in which the accounting period ends, and - amend the start and end date **within** the Form CT1.

The Form CT1 submitted will be for the period entered in the form CT1 and not the period selected in the **CT1 Period Select** screen, if that is different.

Maximum length of accounting period in a Form CT1 is 12-months

The maximum period that can be filed on a Form CT1 is a 12-month period (a maximum of 365 days). If a company's accounts are prepared for a period longer than 12 months, for example where a company restructured or changed the business's accounting period, the filer will need to file two forms CT1 to cover the extended period and bring the accounting period to the company's updated end-year date.

Note the exception that a filer **cannot** amend the start and end date for a return already submitted online. If a return is already submitted, the filer needs to contact the local Revenue office. This is because a CT1 return that has been filed already cannot (i) overlap the new, updated CT1 accounting period, nor (ii) have a gap between the previous accounting period and the proposed new accounting period.

Account period – 366 days

A Form CT1 cannot be submitted for a period of 366 days, except if the accounting period includes February 29.

When a filer uploads a Form CT1 for a period different to that expected, the warning message shown below is presented to the filer:

Warning

You are about to submit a CT1 for a period different to that expected by Revenue. If this is correct you can submit this return and the accounting periods will be automatically changed in Revenue's systems to reflect the dates in this return. If this is not correct go back to the Company Details screen and enter the correct dates.

There is no need to contact your Revenue Office to get these dates changed prior to submitting this form. Any payments on record for the expected period will be automatically credited to the period for this return.

Filers should note that this is a warning message to draw the filer's attention to the change. If the period chosen is correct, the filer should proceed with the dates input. However, if the dates input in the return overlap with an existing accounting period in the previous return filed, the overlap cannot be accepted. The filer must amend the date to remove the overlapping period.

3 Linked returns – the 46G (Company)

The Form 46G (Company) must be for the same accounting period as the Form CT1.

It is acknowledged that the Form 46G (Company) and the Form CT1 may be filed by different filers, however, it is important that the accounting periods for the tax years filed are aligned between both returns. Filers submitting a Form 46G for an accounting period should ensure that the period being returned **exactly** matches the accounting period in the Form CT1 for that same accounting period.

If the accounting period is updated in the Form CT1, the accounting period in the Form 46G (Company) must be lined up to match it. The correct accounting period should be checked before filing the Form 46G (Company), as otherwise the submitted 46G (Company) return will not be processed automatically and will require that a caseworker reviews it which delays the processing of the return.

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