## Submission of Form CT1 without accounts

### Part 38-02-07

Document last reviewed February 2025



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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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 **21st** 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.

<sup>&</sup>lt;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 rollout. 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.

| reann | TAIN SERVICES   | REVENUE RECORD  | PROFILE    | ADMIN SERVICES |                            | <b>•</b> |
|-------|---|-----------------|------------|----------------|----------------------------|----------|
| Find  | l Clients   |                 |            |                |                            |          |
| Man   | age Tax Registr   | ations          |            |                |                            |          |
| Prop  | erties  |                 |            |                |                            |          |
| Uplo  | oad Form(s) Cor   | npleted Offline |            |                |                            |          |
| Age   | nt Employer Sei   | vices           |            |                |                            |          |
| Gifts | & Inheritance   |                 |            | _              |                            |          |
| Othe  | r Services  |                 |            |                |                            |          |
| MyEn  | nquiries  |                 | <u>P20</u> | Search         | Mobile Access              |          |
| Mana  | Number Verificatio<br>age Financial State<br>ad Multiple Financ | ements          |            |                | <u>View Property Histo</u> | אַנ      |

Figure 1: TAIN Services Screen

| ax and Customs                | MY SERVICES REV                | ENUE RECORD PROFILE                | WORK IN PROGRESS ADMIN SE      | RVICES        |
|-------------------------------|--------------------------------|------------------------------------|--------------------------------|---------------|
| inancial Statemen             | ts Management                  |                                    |                                |               |
| The table below details the s | status and available actions t | or Financial Statements in relatio | n to your CT periods.          |               |
| Document Type                 | Period                         | Status                             | Actions                        | Notice Number |
| Financial Statements (iXBRL)  | 01/01/2015 - 31/12/2015        | Not Received                       | Submit                         |               |
| Financial Statements (iXBRL)  | 01/01/2014 - 31/12/2014        | 💃 Processing                       | No action available at present | 1234568T      |
| Financial Statements (iXBRL)  | 01/01/2013 - 31/12/2013        | Valid                              | Amend                          | 1234569T      |
| Financial Statements (iXBRL)  | 01/01/2012 - 31/12/2012        | Invalid (see error details)        | Resubmit                       | 1234567T      |
|                               |                                |                                    |                                |               |
|                               |                                |                                    |                                |               |
|                               |                                |                                    |                                |               |
|                               |                                |                                    |                                |               |
|                               |                                |                                    |                                |               |
|                               |                                |                                    |                                |               |
|                               |                                |                                    |                                |               |

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).

| A State Payslip  A St |                         | ce                               | GAEILGE   ENGLISH   ROS HELF        | Page ▼ Safety ▼ Tools ▼       |
|---|-------------------------|----------------------------------|-------------------------------------|-------------------------------|
| Revenue   |                         |                                  | GAEILGE   ENGLISH   ROS HELF        | P   🛔 TEST CERT18   EXIT      |
| Cáin agus Custain na hÉireann<br>Irish Tax and Customs MY SERVICES  | REVENUE RECORD          |                                  |                                     |                               |
| Manage Financial Statements   |                         |                                  |                                     |                               |
| manage i maneiar otatemento   |                         |                                  |                                     |                               |
|   |                         |                                  |                                     |                               |
| The below table shows Financial Statements that h<br>previously filed Financial Statements, please enter  |                         |                                  | venue, their status and any relevar | nt actions. To search for     |
|   |                         | and ener ocaren.                 |                                     |                               |
| Enter Notice Number:  | Search 🔎                |                                  |                                     |                               |
| 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                           |
|   |                         |                                  |                                     |                               |
| Revenue Home ROS Help Exit Accessibility  | Eolas as Gaeilge        | Certification Practice Statement |                                     | acy Policy Terms & Conditions |

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.

| Revenue  | MY SERVICES | REVENUE RECORD             | PROFILE                 | WORK IN PROGRESS               | ADMIN SERVICES                  | PAYE (2013 - 2016)             | GAEILGE ENGLISH ROS HEL<br>TEST CASE EXI |
|--|-------------|----------------------------|-------------------------|--------------------------------|---------------------------------|--------------------------------|--|
| Manage Financial Sta                                     |             |                            |                         |                                |                                 |                                |  |
| The below table shows Fina<br>notice number below and cl |             | at have been submitted to, | or are yet to be receiv | ed by Revenue, their status ar | nd any relevant actions. To sea | rch for previously filed Finar | icial Statements, please enter the       |
| Enter Notice Number:                                     |             | Search P                   |                         |                                |                                 |                                |  |
| Type of Document   |             |                            | Pe                      | riod                           | Status                          | Actions                        | Notice Number                            |
| Financial Statements (iXB                                | ≀L)         |                            | 01/01/2016              | - 31/12/2016                   | Not Received                    | Submit                         | N/A                                      |

Figure 4: iXBRL search facility