

# UK Tax Return

## UK Tax Return highlights

Did you know...

Rules for non-resident landlord companies (“the Companies”) are changing as from 6 April 2020. From that date, the Companies with a UK property business will be subject to corporation tax return for the future (rather than income tax).

If the filing obligation is applicable, the Companies will therefore need:

- to register for corporation tax (even if already registered with HMRC as a non-resident landlord)
- to establish a UK Non Resident Landlord return for the period from 06/04/2019 to 05/04/2020 (Deadline: 31 January 2021)
- to establish a UK corporate tax return for the period from 06/04/2020 to 31/12/2020 (Deadline: within 12 months after the end of the accounting period – i.e. 31/12/2021)

Going forward the Companies will only need to file a corporate tax return following calendar year as of 2021.

Furthermore, HMRC were supposed to let non-resident landlord companies know their new reference number for CT. If not, the Companies should be registered by 6 July 2020.

For further guidance:

<https://www.gov.uk/guidance/paying-corporation-tax-if-youre-a-non-resident-company-landlord>

**Now, for tomørow**