HMRC Corporation Tax Demand

Do you actually need to file a CT600?

Charities must file a CT600 **only if HMRC sends a notice to deliver** (CT603). Even if no tax is due, you must file if notified.

If HMRC has *not* issued a notice, many charities do **not** need to file annually.

Charities **must** complete the CT600E pages to claim exemption from Corporation Tax. These pages are required when the charity:

- Claims exemption on income or gains
- Has no taxable income but needs to confirm charitable application of funds

After 1st April 2026 charities can no longer file a CT600 online using HMRC's own online service.

Are there truly free third-party programs for charities?

Not really. Most free CT600 tools only support *micro-entity companies*, not charities.

Charities need CT600E, and almost all free tools **do not support** that form.

Low-cost options

Doing it yourself: If you need software that supports CT600E:

- **Easy Digital Filing** – supports CT600E, low cost
- **TaxCalc** – widely used by charities
  These will probably push you to take on their Accounting package

There are several affordable "pay-per-return" options or low-cost annual subscriptions (ranging from roughly £20 to £60 for simple filings).

Get an accountant to do it for you:

- **Specialist charity accountants** (e.g., Charity Accountants UK)
- **A local Qualified Accountancy practice** Probably the best option, particularly if they are aware of your u3a

Summary

For most situations, HMRC requires electronic filing using commercial software. This applies even to charities and charity trading subsidiaries. HMRC withdrew its free filing software, so charities must now use approved third-party software for online CT600 and iXBRL submissions.

Even smaller charities that may submit their accounts in PDF format must file the CT600 return itself online, unless they meet one of the following exceptions.

HMRC permits paper CT600 submissions only if one of the following applies:

- You have a reasonable excuse for not filing online (e.g., HMRC system issues, accessibility needs).
- You are filing in Welsh.
- You are amending a previously submitted return using the paper CT600 form.

These conditions are explicitly stated in HMRC's CT600 guidance. If you are unable to file online due to an HMRC technical problem, you must also include a WT1 form explaining the issue. If you meet these conditions, send paper copy to

Corporation Tax Services
HMRC
BX9 1AX

References

For additional information, refer to this guidance:
Charity Accountants Reference