



HM Revenue  
& Customs

# Insolvency Guidance

19 July 2023

## Insolvency Bulletin – Filing of Company Tax Returns (CT600 (2023) Version 3)

### Help Us to Help You.

We introduced the latest version of the Company Tax Return (CT600) form in 2015 with Version 3. However, we are still receiving earlier versions of the return (i.e., Version 2 and earlier), which are no longer valid and are unable to be processed due to the delays caused by their lengthier processing times.

We know you want us to get things done as speedily as possible, and we want that too. You can help by ensuring Company Tax Returns are submitted to us online.

[\(CT600 \(2023\) Version 3\)](#) paper returns are still acceptable in creditors voluntary liquidation or compulsory liquidations.

For Members Voluntary Liquidation cases the Company Tax Return **must** be filed online. Further guidance in relation to online filing can be found via this [link](#).

For further information on completion of returns see [here](#)

### Further Questions.

If you have any questions about this Insolvency Bulletin, could you please contact R3 or your representative group who will take them forward with HMRC.

*\* Use this form for accounting periods starting on or after 1 April 2015.*