

Luiza, the finance director of Damiana plc, requires advice on the consequences of the late filing of its recent corporation tax returns.

**Damiana plc:**

- Is a UK resident quoted trading company.

**Damiana plc – late filing of corporation tax returns:**

- Damiana plc prepared accounts for the 18-month period ended 31 March 2016.
- The corporation tax returns for this period were filed on 15 July 2017.
- All previous corporation tax returns have been filed on time.

**Required:**

(b) Identify the accounting periods for which corporation tax returns were required from Damiana plc in respect of the 18-month period ended 31 March 2016. State the due date(s) for filing the returns in each case, and the implications for Damiana plc in respect of their late filing. (3 marks)