

# Company Tax Return – supplementary page

**Research and Development** 

CT600L (2022) Version 3 for accounting periods starting on or after 1 April 2015

### Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For more information read 'What supplementary pages do I need to complete and include as part of the Company Tax Return?' to find out what supplementary pages you need to complete.

Also, read the 'Important points about all supplementary pages and CT600L - Research and Development' for guidance about completing this supplementary page.

## **Company information**

| L1 | Company name                          |                                    |  |
|----|---------------------------------------|------------------------------------|--|
| L2 | Tax reference                         |                                    |  |
|    | Period covered by this supplement     | ary page (cannot exceed 12 months) |  |
|    | · · · · · · · · · · · · · · · · · · · |                                    |  |
| L3 | from DD MM YYYY                       |                                    |  |

# Pre-step 1 restriction

| L5 Step 2 restriction brought forward from previous accounting<br>periods and/or surrendered from group companies                             | £ |
|---|---|
| L6 Corporation Tax liability  | £ |
| L7 Amount of Step 2 brought forward and surrendered<br>RDEC used to discharge Corporation Tax liability<br>- copy this figure to box L194     | £ |
| L8 Amount of Step 2 brought forward RDEC carried forward<br>to next accounting period - box L5 minus box L7<br>- copy this figure to box L129 | £ |
| L9 Remaining Corporation Tax liability carried forward<br>to Step 1 - box L6 minus box L7 - copy this figure to box L30                       | £ |

# Step 1 - Calculation of Research and Development expenditure credit (RDEC) set against Corporation Tax liability

| L10  | R&D expenditure on which RDEC is claimed in this accounting period   | £ |  |
|------|--|---|--|
| L15  | RDEC claim for this accounting period  | £ |  |
| L20  | Step 3 amounts from a previous accounting period treated as RDEC for this accounting period                  | £ |  |
| L25  | Total RDEC for the accounting period<br>- total of boxes L15 and L20   | £ |  |
| L30  | Remaining Corporation Tax liability  |   |  |
| L35  | Income Tax deducted from profits<br>(applicable to Corporation Tax liability)                                | £ |  |
| L40  | Maximum amount available for Step 1 set-off<br>- box L30 minus box L35                                       | £ |  |
| L45  | Amount of RDEC used to discharge Corporation Tax<br>at Step 1 - copy this figure to box L195                 | £ |  |
| Step | 2 - Calculation of notional tax charge   |   |  |
| L50  | Step 1 balance carried forward to Step 2   | £ |  |
|      |  |   |  |
| L55  | Corporation Tax charge on RDEC for this accounting period (AP)   | £ |  |
| L60  | Total RDEC arising in this AP less Corporation Tax charge<br>on the RDEC for this AP - box L15 minus box L55 | £ |  |
| L62  | RDEC arising in this AP less remaining Corporation Tax liability at step 1                                   | £ |  |
| L65  | <b>Step 2 restriction carried forward to next accounting period</b> - copy this figure to box L130           | £ |  |

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## Step 3 - Expenditure on R&D workers' PAYE and National Insurance Contributions

| L70 | Step 2 balance carried forward to Step 3<br>- box L50 minus box L65                    | £ |
|-----|--|---|
| L75 | Total relevant expenditure on R&D workers' PAYE and National Insurance contributions   | £ |
| L80 | <b>Step 3 restriction carried forward to next AP</b><br>- copy this figure to box L145 | £ |

## Step 4 - RDEC to be offset against outstanding Corporation Tax liabilities

| L85 | Step 3 balance carried forward to Step 4<br>- box L70 minus box L80             | £ |
|-----|---|---|
| L90 | Amount used to discharge Corporation Tax liability of another accounting period | £ |

## Step 5 - Amount surrendered to group member

| L95 Step 4 balance carried forward to Step 5<br>- box L85 minus box L90   | £ |
|---|---|
| L100 Credit surrendered to group member<br>- copy this figure to box L160 | £ |

## Step 6 - Amount used to discharge other company liabilities

| L105 Step 5 balance carried forward to Step 6<br>- box L95 minus box L100   | £ |
|---|---|
| L110 Amount used to discharge other company liability<br>on this Corporation Tax Self Assessment<br>- copy the figure to box L200 | £ |
| L115 Amount used to discharge any other company liabilitity   | £ |
| L120Total used to discharge other company liability- total of boxes L110 and L115   | £ |

#### Step 7 - Payable Research and Development expenditure credit (RDEC)

| L123 Amount | s extinguished by s104S (2)(b) CTA 2009   | £ |  |  |  |  |  | •   |  |
|-------------|---|---|--|--|--|--|--|-----|--|
|             | <b>RDEC</b> - box L105 minus sum of boxes L120<br>3 - copy this figure to box 880 on form CT600 | £ |  |  |  |  |  | ]•[ |  |

## RDEC carried forward

| L129  | Pre-step 1 restriction  |      |
|-------|---|------|
| L130  | Step 2 restriction  |      |
| L135  | Surrendered to other group company<br>- copy this figure to box L155  | £    |
| L140  | Balance carried forward to next accounting period (AP)<br>- total of boxes L129 and L130 minus box L135       | £    |
| L145  | Step 3 restriction  | £    |
| L150  | Total carried forward to next AP<br>- total of boxes L140 and L145  | £    |
| RDE   | C surrendered   |      |
| L155  | Step 2 restriction surrendered  | £    |
| L160  | Step 5 credit surrendered to group member   | £    |
| L165  | Total surrendered<br>- total of boxes L155 and L160   | £    |
| Sma   | Ill and medium-sized enterprise (SME) R&  | D    |
|       |   |      |
| L166  | R&D expenditure   | £ 00 |
| L167  | Does the exception at s1058D CTA 2009 apply?  |      |
| L167A | Total expenditure on externally provided workers from,<br>and subcontracting to, connected persons            | £00  |
| L168  | PAYE/NIC's for which the company is liable in this accounting period  | £00  |
| L168A | <b>Employer PAYE reference</b> - if there are additional references continue on page 6                        |      |
| L169  | Relevant PAYE/NIC's liability of connected companies  | £ 00 |
| L169A | <b>Connected company's employer PAYE reference</b> - if there are additional references continue on page 6    |      |
| L170  | SME R&D payable tax credit claim for this accounting period   | £    |
| L175  | SME R&D payable tax credit set-off against other liabilities<br>on this return - copy this figure to box L205 | £    |
| L180  | SME R&D balance payable tax credit<br>- box L170 minus box L175   | £    |
| L185  | SME RDEC claim from work subcontracted to it by a large company   | £    |
| L190  | SME RDEC claim for subsidised and capped work   | £    |
|       |   |      |

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# Total R&D set-off against liabilities in this Company Tax Return

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| L194 | RDEC pre-step 1 discharge amount  | £ |
|------|---|---|
| L195 | RDEC Step 1 discharge amount  | £ |
| L200 | RDEC Step 6 discharge amount for this accounting period                                   | £ |
| L205 | SME R&D payable tax credit used to discharge other liabilities on this return             | £ |
| L210 | <b>Total</b> - total of boxes L194 to L205<br>- copy this figure to box 530 on form CT600 | £ |

#### L168A Employer PAYE reference

L169AConnected company's employer PAYE referenceL169AConnected company's employer PAYE reference<tr/<td>