

## **Changes from v1.1.0 of the CT 2017 Computations taxonomy to v1.0.0 of the CT 2018 Computations taxonomy**

### **Creation of the CT 2018 Computations taxonomy [Business reasons, Technical reasons]**

New namespaces for the CT 2018 Computations taxonomy

### **Controlled Foreign Companies hypercube [Business reasons, Technical reasons]**

Hypercube 'Controlled Foreign Companies' has been added

### **Controlled Foreign Entity dimension [Business reasons, Technical reasons]**

'Controlled Foreign Entity' dimension added to 'Controlled Foreign Companies' hypercube

### **Country dimension [Business reasons, Technical reasons]**

'Country' dimension added to 'Controlled Foreign Companies' hypercube

### **Addition of concepts to Company hypercube [Business reasons]**

Added concept with name 'ct-

comp:OverseasIncomeDoubleTaxationReliefRestrictionForPELossesSurrenderedOverseas'

Added concept with name 'ct-comp:UnrelievedForeignTaxBroughtForwardCarriedForward'

Added concept with name 'ct-comp:UnrelievedForeignTaxBroughtForwardCarriedForward'

### **Addition of concepts to Chargeable Gains hypercube [Business reasons]**

Added concept with name 'ct-

comp:ChargeableGainsIndexationRestrictedToDecember2017AllowedOnCostBasis'

Added concept with name 'ct-

comp:ChargeableGainsIndexedGainOrLossOnCostBasisIndexationRestrictedToDecember2017'

Added concept with name 'ct-

comp:ChargeableGainsIndexationRestrictedToDecember2017AllowedOn1965ValuationBasis'

Added concept with name 'ct-

comp:ChargeableGainsIndexedGainOrLossOn1965ValuationBasisIndexationRestrictedToDecember2017'

Added concept with name 'ct-

comp:ChargeableGainsIndexationRestrictedToDecember2017AllowedOn1982ValuationBasis'

Added concept with name 'ct-

comp:ChargeableGainsIndexedGainOrLossOn1982ValuationBasisIndexationRestrictedToDecember2017'

Added concept with name 'ct-

comp:ChargeableGainsEnhancementExpenditureIndexationRestrictedToDecember2017'

Added concept with name 'ct-comp:ChargeableGainsIndexedEnhancementExpenditure'

Added concept with name 'ct-

comp:ChargeableGainsIndexedEnhancementExpenditureRestrictedToDecember2017'

### **Update ordering of concepts (to accommodate new concepts) [Technical reasons]**

Ordering updated for concept with name 'ct-comp:ChargeableGainsEnhancementExpenditure'

Ordering updated for concept with name 'ct-comp:ChargeableGainsEnhancementExpenditureDate'

Ordering updated for concept with name 'ct-

comp:ChargeableGainsEnhancementExpenditureIndexation'

### **Minor corrections to concept labels [Business reasons]**

Label on the concept 'ct-comp:ChargeableGainsMarch1982Election' corrected to 'Chargeable gains, March 1982 election'

### **Update of Statutory Reference [Errata]**

Updated the Statutory reference on the concept with name 'ct-

comp:ChargeableGainsIndexationAllowedOn1965ValuationBasis'

### **Update of Comment on Statutory Reference [Errata]**

Comment on 'Reference-UKPropertyBusiness' for the concept 'ct-

comp:AdjustmentsWearAndTearAllowances' updated to 'See Property Income Manual 3200'