

# 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 supplementary page (cannot excee	d 12 months)
L3 from DD MM YYYY	
L4 to DD MM YYYY	

Pre	-step I restriction	
L5	Step 2 restriction brought forward from previous accounting	f
	periods and/or surrendered from group companies	
	Companyation Tour link little	£     •   •
L6	Corporation Tax liability	
L7	Amount of Step 2 brought forward and surrendered	
	RDEC used to discharge Corporation Tax liability	
	- copy this figure to box L194	İ
L8	Amount of Step 2 brought forward RDEC carried forward	
	to next accounting period - box L5 minus box L7	
	- copy this figure to box L129	
L9	Remaining Corporation Tax liability carried forward	
	to Step 1 - box L6 minus box L7 - copy this figure to box L30	
Step	o 1 - Calculation of Research and Develop	oment expenditure credit (RDEC) set against
Cor	poration Tax liability	
	<u> </u>	

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 - total of boxes L15 and L20	£
L30	Remaining Corporation Tax liability	£
L35	Income Tax deducted from profits (applicable to Corporation Tax liability)	£
L40	Maximum amount available for Step 1 set-off - box L30 minus box L35	£
L45	Amount of RDEC used to discharge Corporation Tax 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 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	Step 2 restriction carried forward to next accounting period - copy this figure to box L130	£						]•[	

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

step 3 Experiation on hab workers TATE	and National Insurance Contributions					
L70 Step 2 balance carried forward to Step 3 - box L50 minus box L65	£ · ·					
Total relevant expenditure on R&D workers' PAYE and National Insurance contributions	£					
L80 Step 3 restriction carried forward to next AP - copy this figure to box L145	£ · · · · · · · · · · · · · · · · · · ·					
Step 4 - RDEC to be offset against outstand	ing Corporation Tax liabilities					
L85 Step 3 balance carried forward to Step 4 - box L70 minus box L80	£					
L90 Amount used to discharge Corporation Tax liability of another accounting period	£					
Step 5 - Amount surrendered to group men	nber					
L95 Step 4 balance carried forward to Step 5 - box L85 minus box L90	£					
L100 Credit surrendered to group member - copy this figure to box L160	£					
Step 6 - Amount used to discharge other company liabilities						
L105 Step 5 balance carried forward to Step 6 - box L95 minus box L100	£					
Amount used to discharge other company liability on this Corporation Tax Self Assessment - copy the figure to box L200	£ · · · ·					
L115 Amount used to discharge any other company liabilitity	£					
L120 Total used to discharge other company liability - total of boxes L110 and L115	£					
Step 7 - Payable Research and Developmen	t expenditure credit (RDEC)					
L123 Amounts extinguished by s104S (2)(b) CTA 2009	£ ·					
Payable RDEC - box L105 minus sum of boxes L120 and L123 - 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 - copy this figure to box L155	£ · · ·
L140	Balance carried forward to next accounting period (AP) - total of boxes L129 and L130 minus box L135	£
L145	Step 3 restriction	£
L150	Total carried forward to next AP - total of boxes L140 and L145	£ · · · ·
RDE	C surrendered	
		f .
L155	Step 2 restriction surrendered	
L160	Step 5 credit surrendered to group member	
L165	Total surrendered - total of boxes L155 and L160	£ · · · · ·
Sma	all 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, and subcontracting to, connected persons	£
L168	PAYE/NIC's for which the company is liable in this accounting period	£ .00
L168A	Employer PAYE reference - if there are additional references continue on page 6	
L169	Relevant PAYE/NIC's liability of connected companies	£ .00
L169A	Connected company's employer PAYE reference - 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 on this return - copy this figure to box L205	£
L180	SME R&D balance payable tax credit - 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	£

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

L194	RDEC pre-step 1 discharge amount	£						J•[	
L195	RDEC Step 1 discharge amount	£						<b>_</b>	
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 - copy this figure to box 530 on form CT600	£						]•[	

## Small and medium-sized enterprise (SME) R&D - continued from page 4

L168A Employer PAYE reference	
Connected company's employer PAYE reference	
