

Company Tax Return - supplementary page

Research and Development

CT600L (2021) 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 further 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 further guidance about completing this supplementary page.

Co	mpany information	
L1	Company name	
L2	Tax reference	
	Period covered by this supplement	ary page (cannot exceed 12 months)
L3	from DD MM YYYY	
L4	to DD MM YYYY	

Step 1 - Calculation of Research & Development expenditure credit (RDEC) set against

Corp	poration Tax liability										
L10	R&D expenditure on which RDEC is claimed in this accounting period	£ · · · · · · · · · · · · · · · · · · ·									
L15	RDEC claim for this accounting period	£ · · ·									
L20	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	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	£ ·									
L65	Step 2 restriction carried forward to next accounting period - copy this figure to box L130	£									
Step	3 - Expenditure on R&D workers' PAYE a	and National Insurance Contributions									
L70	Step 2 balance carried forward to Step 3 - box L50 minus box L65	£									
L75	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	o 4 - RDEC to be offset against outstanding	ng 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	£									

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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 co	mpany liabilities	A
L105	Step 5 balance carried forward to Step 6 - box L95 minus box L100	£	
L110	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 liability	£	
L120	Total used to discharge other company liability - total of boxes L110 and L115	£	•
Step	7 - Payable Research & Development e	expenditure credit (RDEC)	
L125	Payable RDEC - box L105 minus box L120 - copy this figure to box 880 on the form CT600	£	
RDE	C carried forward		
L130	Step 2 restriction	£	
L135	Surrendered to group member - copy this figure to box L155	£	
L140	Balance carried foward to next accounting period (AP) - box L130 minus box L135	£	
L145	Step 3 restriction	£	
L150	Total carried forward to next AP - total of boxes L140 and L145	£	•
RDE	C surrendered		

Step 2 restriction surrendered

- total of boxes L155 and L160

L165 Total surrendered

Step 5 credit surrendered to group member

L155

L160

Small and medium-sized enterprise (SME) R&D

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	£										1	
Total R&D set-off against liabilities in this Company Tax Return													
L195	RDEC Step 1 discharge amount	£											

L195	RDEC Step 1 discharge amount	£				•	
L200	RDEC Step 6 discharge amount for this accounting period	£				•	
	SME R&D payable tax credit used to discharge other liabilities on this return	£					
L210	Total - total of boxes L195 to L205 - copy this figure to box 530 on the form CT600	£				-	