



# 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.

### Company information

|   |                 |   |
|---|-----------------|---|
| L1  | Company name    | <input type="text"/>  |
| L2  | Tax reference   | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Period covered by this supplementary page (cannot exceed 12 months) |                 |   |
| L3  | from DD MM YYYY | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                      |
| L4  | to DD MM YYYY   | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>                      |

## Step 2 - Calculation of notional tax charge

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

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

HMRC 04/21



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

|             |  |   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |   |                      |                      |
|-------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---|----------------------|----------------------|
| <b>L195</b> | <b>RDEC Step 1 discharge amount</b>  | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| <b>L200</b> | <b>RDEC Step 6 discharge amount for this accounting period</b>                                 | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| <b>L205</b> | <b>SME R&amp;D payable tax credit used to discharge other liabilities on this return</b>       | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |
| <b>L210</b> | <b>Total - total of boxes L195 to L205<br/>- copy this figure to box 530 on the form CT600</b> | £ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | . | <input type="text"/> | <input type="text"/> |