

## Company Tax Return - supplementary page

Research and development

CT600L (2025) 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.

Com	Company information				
L1 C	Company name				
L2 T	Fax reference				
F	Period covered by this supplement	ary page (cannot exceed 12 months)			
L3 F	From DD MM YYYY				
L4 T	Fo DD MM YYYY				

Pre-step 1 restriction	on													
	ight forward from previous accounting idered from group companies	£										]•[		
L6 Corporation Tax liabil	lity	£										J•		
	ought forward and surrendered ge Corporation Tax liability ox L194	£												
	ought forward RDEC carried forward eriod - box L5 minus box L7 ox L129	£												
	on Tax liability carried forward nus box L7 - copy this figure to box L30	£										•		
Step 1 - Calculation Corporation Tax lia	n of Research and Develop bility	omer	it ex	кре	nd	itu	re	cre	dit	(RE	)EC)	set	: agaiı	าst
R&D expenditure on accounting period	which RDEC is claimed in this	£										•		
L15 RDEC claim for this a	ccounting period	£												
L20 Step 3 amounts from treated as RDEC for t	a previous accounting period his accounting period	£										]•[		
L25 Total RDEC for the ac - total of boxes L15 a	· ·	£										]•[		
L30 Remaining Corporation	on Tax liability	£										<b>]•</b>		
L35 Income Tax deducted (applicable to Corpor	•	£										•		
L40 Maximum amount av - box L30 minus box l	ailable for Step 1 set-off .35	£										•		
L45 Amount of RDEC used at Step 1 - copy this f	d to discharge Corporation Tax igure to box L195	£										•		
Step 2 - Calculation	n of notional tax charge													
L50 Step 1 balance carrie	d forward to Step 2	£												
Corporation Tax charged		£										•		
	this AP less Corporation Tax charge AP - box L15 minus box L55	£										•		
RDEC arising in this A liability at step 1	P less remaining Corporation Tax	£										]•		
L65 Step 2 restriction carr - copy this figure to b	ied forward to next accounting period ox L130	£												

stel	) 3 - PAYE and National Insurance Contri	butions liability cap
L70	Step 2 balance carried forward to Step 3 - box L50 minus box L65	£
L75	PAYE and National Insurance contributions liability cap	£
L80	Step 3 restriction carried forward to next AP - copy this figure to box L145	£
Step	o 4 - RDEC to be offset against outstandi	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	£
Step	5 - Amount surrendered to group mem	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	o 6 - Amount used to discharge other co	mpany liabilities
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 liabilitity	£
L120	<b>Total used to discharge other company liability</b> - total of boxes L110 and L115	£ ·
Step	7 - Payable Research and Development	t expenditure credit (RDEC)
L123	Amounts extinguished by s104S (2)(b) CTA 2009	£
L125	<b>Payable RDEC</b> - 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			
.140	Balance carried foward to next accounting period (AP)	£ .		
	- total of boxes L129 and L130 minus box L135			
.145	Step 3 restriction	£		
.150	Total carried forward to next AP			
_150	- total of boxes L140 and L145	£		
RDEC surrendered				
(DL	c surrendered			
.155	Step 2 restriction surrendered	£		
133	Step 2 resultation surrelidered			
160	Step 5 credit surrendered to group member			
.165	Total surrendered			
	- total of boxes L155 and L160			

## Small and medium-sized enterprise (SME) R&D and enhanced support for R&D intensive SME (ERIS)

	(=:)					
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	£ 00				
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 intensive SME R&D payable tax credit claim for this accounting period	£				
L175	SME/R&D intensive SME R&D payable tax credit set-off against other liabilities on this return - copy this figure to box L205	£				
L180	SME/R&D intensive SME R&D balance payable tax credit - box L170 minus box L175 - copy this figure to box 875	£				
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	£				
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 - copy this figure to box 530 on form CT600	£				

Small and medium-sized enterprise (SME) R&D and enhanced support for R&D intensive SME (ERIS) - continued from page 5

L168A Employer PAYE reference	
L169A Connected company's employer PAYE reference	
L169A Connected company's employer PAYE reference	
L169A Connected company's employer PAYE reference	
L169A Connected company's employer PAYE reference	
Connected company's employer PAYE reference	
L169A Connected company's employer PAYE reference	
Connected company's employer PAYE reference	
Connected company's employer PAYE reference	
Connected company's employer PAYE reference	
Connected company's employer PAYE reference	
Connected company's employer PAYE reference	
Connected company's employer PAYE reference	
Connected company's employer PAYE reference	
Connected company's employer PAYE reference	