

# Completion of Corporation Tax Returns Form CT1 2016

## Part 38-02-01A

This document was last reviewed April 2021

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Guidance about how to access help in completing the ROS Form CT1 is in [Part 38-02-01](#)

## 1 Help in completing ROS Form CT1

Help notes are available by using the “form help” icon on the ROS form CT1.

The Revenue website has information on [corporation tax](#), [mandatory electronic filing](#) and [iXBRL](#).

## 2 Form CT1 for accounting periods ending in 2016

The Corporation Tax Return for accounting periods ending in 2016 is available. The main changes to this return are as follows:

- **Knowledge Development Box** - the Qualifying Assets section of the Trade Results panel contains a new field that allows a company to claim a loss in respect of Qualifying Assets under section 396A(3) (carry back of loss). This new field is available in **ROS amend mode only**.

This section contains additional fields to facilitate the reporting of relevant information about a Knowledge Development Box claim.

- **Deductions, Reliefs and Credits panel** – the Reliefs section of this panel also contains a new field that allows a company to claim a loss on a value basis in respect of Qualifying Assets under section 396B (carry back of loss on a value basis). This new field is also available in ROS amend mode only.

**Note:** to access ROS amend mode, the Form CT1 for that tax year must have been submitted. A filer can ‘amend’ the previously submitted return to make the necessary changes.

Claims for losses, deductions or refund are, or may be, subject to certain time limits as set out in the relevant provisions of the Taxes Consolidation Act 1997. This includes the general provision that claims for repayment or offset are to be made within 4 years of the relevant tax year.