

Completion of Corporation Tax Returns Form CT1 2017

Part 38-02-01B

This document was last reviewed March 2023

Guidance about how to access help in completing the ROS Form CT1 is in

[Part 38-02-01](#)

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 2017

The Corporation Tax Return for accounting periods ending in 2017 is available for filing through ROS online and ROS offline. The main changes to the 2017 CT1 return are as follows:

- **Qualifying Companies, section 110** - the Company Details panel contains a new section to capture details of section 110 Qualifying Companies.
- **Knowledge Development Box** - the Qualifying Assets section of the Trade Results panel contains a new field to allow 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 contains a new field to allow 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.