

Completion of Corporation Tax Returns Form CT1 2023

Part 38-02-01H

This document was created August 2025

Guidance about how to access help in completing the ROS Form CT1 is available in Tax and Duty Manual (TDM) [Part 38-02-01](#) including links to the TDMs for the various years' CT1s.

Guidance on the operational elements of the Research and Development Corporation Tax Credit is in TDM [Part 29-02-03A](#).

Guidance on Payment of Preliminary Corporation Tax is in TDM [Part 41A-07-02](#).

Guidance for 3rd party software providers developing Forms CT1 is on the Revenue [Github](#) site.

A video on Corporation Tax and Changing Accounting Periods is available on the [tax and duty professionals](#) page on the website, under the link 'Instructional Videos for Agents'

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Table of Contents

Introduction	3
1 Company Details Panel	4
1.1 Company details	4
2 Trading Results.....	4
2.1 Industrial Buildings/Farm Buildings	4
3 Irish Investment & Other Income	5
3.1 Patent Rights – Transactions involving capital sums	5
4 Research & Development Credit.....	5
4.1 R&D Corporation Tax Credit	5
4.4 Updates to Acknowledgement/Assessment.....	6
5 Close company surcharge	7
6 46G company - 2023	8
Appendix 1: Extract from Accounts.....	9
Appendix 2: Research and Development Credit - updated panel	12

Introduction

This manual contains information about how to access help in completing the ROS Form CT1, and it contains updates about the 2023 Form CT1.

The Corporation Tax Return for accounting periods ending in 2023 is available since 24 April 2023: for filing through ROS online and the ROS Return Preparation Facility (RPF). Further updates to the Form CT1 2023 were released on 8 May 2023, mid-2023 and December 2023 (to include the R&D corporation tax credit changes) and April 2024.

The updates to the 2023 return are summarised for the highlighted panels. The most significant changes were those to implement the updated R&D corporation tax credit claim provisions.

Company Details	1	Updated
Trading Results	2	Updated
Extract from Accounts	3	
Irish Rental Income	4	
Irish Investment & Other Income	5	Updated
Foreign Income	6	
Exempt Profits	7	
Capital Gains	8	
Chargeable Assets	9	
Deductions, Reliefs & Credits	10	
Research & Development Credit	11	Updated
Film Corporation Tax Credit	12	
Capital Gains (Development Land)	13	
Close Company Surcharge	14	Information
Recovery of Income Tax	15	
Dividend Withholding Tax	16	
Calculate	17	
Property Based Incentives	18	
CT Self Assessment	19	
CGT Self Assessment	20	
Print View	21	

Figure 1: Summary of ROS CT1 'panels' showing updates in the 2023 CT1

1 Company Details Panel

1.1 Company details

The question seeking information on whether the company is part of a multinational group is moved up from the transfer pricing sub-panel to the company panel. No other changes and this remains a mandatory question. If 'no' is selected, the filer can proceed on the panel. If 'yes' is selected there are two further mandatory questions to be answered; namely the jurisdiction of tax residence and the name of the group's ultimate parent entity.



Is the company part of a multinational group? ☒ Yes ☐ No

What is the jurisdiction of tax residence of the group's ultimate parent entity?

This is a required field.

What is the name of the group's ultimate parent entity?

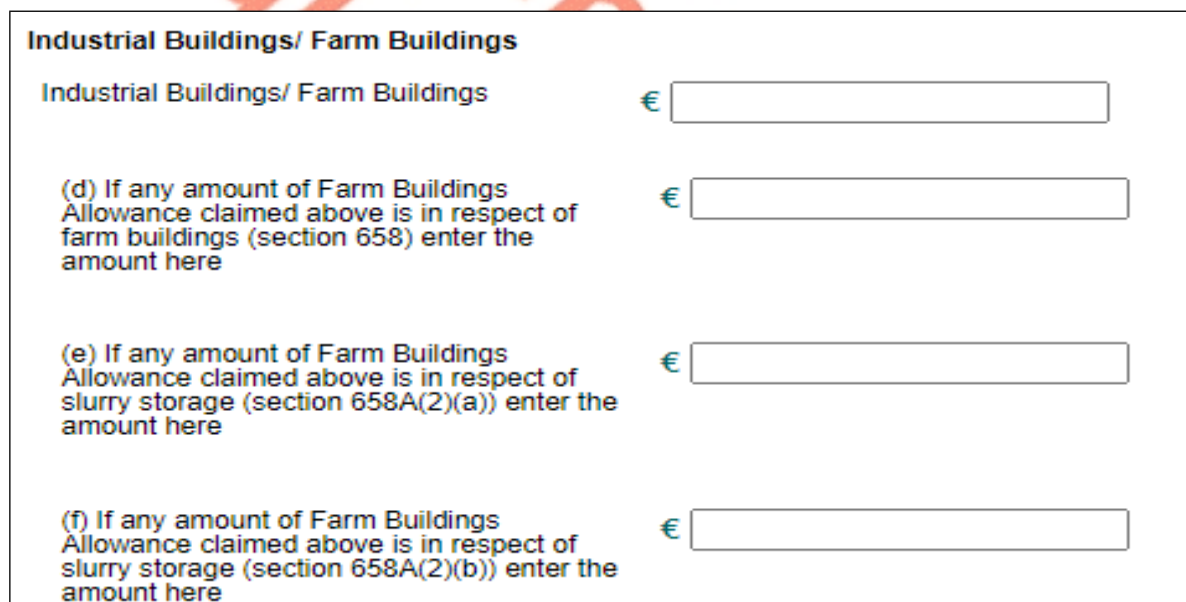
This is a required field.

Figure 2: Question regarding whether a company is part of a multinational group

2 Trading Results

2.1 Industrial Buildings/Farm Buildings

The name of the sub-panel is updated, and three questions were added to the panel to provide for claims for farm buildings and slurry storage. Guidance on Accelerated Capital Allowances for Slurry Storage Facilities is in TDM [Part 23-01-37](#).



Industrial Buildings/ Farm Buildings

Industrial Buildings/ Farm Buildings €

(d) If any amount of Farm Buildings Allowance claimed above is in respect of farm buildings (section 658) enter the amount here €

(e) If any amount of Farm Buildings Allowance claimed above is in respect of slurry storage (section 658A(2)(a)) enter the amount here €

(f) If any amount of Farm Buildings Allowance claimed above is in respect of slurry storage (section 658A(2)(b)) enter the amount here €

Figure 3: Changes to question (a) with new question added at (e)

3 Irish Investment & Other Income

3.1 Patent Rights – Transactions involving capital sums

A new sub-panel is included for patent rights transactions under Section 757 (since mid-June 2023). The TDM Payment and receipt of interest and royalties without deduction of income tax [Part 08-03-06](#) includes guidance on when the sub-panel should be completed. Guidance is in paragraphs 9.1.2 and 9.1.3, and in paragraph 9.2 in relation to payment of patent royalties to individuals resident outside the State. There is also guidance in relation to section 757 [here](#).

Patent Rights - Transactions involving Capital Sums (Section 757)	
(a) Resident person - Patent rights sold for capital sums in current year of assessment s757(1) Net proceeds	€
(b) Non-resident person - Patent rights sold for capital sums in current year of assessment s757(2) Net proceeds	€
(c) Patent Rights acquired for capital sums in current year of assessment Cost	€
Amount chargeable to tax in year of assessment under s757	
(d) Net Proceeds chargeable in current year from sales in this year of assessment	€
(e) Net Proceeds chargeable in current year from sales in previous years of assessment	€
(f) Total chargeable under s757 in current year of assessment	€ Calculate

Figure 4: new sub-panel for Patent Rights transactions involving capital sums

See also paragraph 9 on Recovery of Income tax in TDM Completion of Corporation Tax Returns Form CT1 2022 in [Part 38-02-01G](#).

4 Research & Development Credit

4.1 R&D Corporation Tax Credit

Guidance on Research and Development (R&D) Corporation Tax Credit is set out in TDM [Part 29-02-03](#). Finance Act 2022 introduced changes to the way in which the R&D corporation tax credit can be utilised, as provided for in section 766C and section 766D. The changes applied in respect of R&D corporation tax credit claims made in returns with a specified return date on or after 23 September 2023. In general, this means the changes applied in respect of accounting periods ending 31 December 2022 or later. For accounting periods that commenced before 1 January 2023 companies could still claim credit under sections 766 and/or 766A. To the extent that the claimant opted for an R&D Corporation Tax credit under sections 766C and/or 766D, the R&D claims were

made on the Form CT1. The changes for accounting periods ending 31 December 2022 were claimed on the Form CT1: Corporation Tax return for the year 2022 - R&D Specified Return. The changes for accounting periods ending 31 December 2023 are incorporated in the ROS Form CT1 2023.

[Appendix 2](#) includes a copy of the amended R&D claim panels to enable claims to be made under sections 766, 766A, 766C and 766D in the Form CT1 2023.

Questions on the Form CT1 2023 for claims under sections 766 and 766A involve re-numbering or re-positioning of questions compared to the Form CT1 2022.

Questions on the Form CT1 2023 for R&D claims under Sections 766C and 766D are new questions on the return.

The Form CT1 2023 was made available in April 2023 and further updated during 2023 and in April 2024 to enable the updated R&D claims to be submitted. R&D claims must be made within 12 months from the end of the accounting period in which the expenditure (or relevant expenditure) was incurred. Additional guidance is set out in paragraph 2.1 of the [TDM Part 29-02-03](#) Research and Development (R&D) Corporation Tax Credit. Revenue acknowledges the delays arising from the Form CT1 2023 updates impacted the timely filing of R&D claims for periods ending from January 2023 to March 2023. Revenue agreed and advised to TALC and practitioner and representative bodies that there was an administrative concession to recognise those technical issues in updating the Form CT1 2023. That administrative concession was timebound up to and including Friday 19 April 2024. After that date R&D claims are to be submitted within the 12-month timeline in order to be considered timely claims.

Filers were also reminded that the filing of an R&D claim requires that the option to select either the R&D refund or the offset (or partial offset) must be made. Revenue is acting on the taxpayer's instruction (for either refund or offset) and that instruction must be submitted as part of the filing of the R&D claim/return.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

4.4 Updates to Acknowledgement/Assessment

Where a case has made an R&D claim, the Revenue output (letter of acknowledgement or the notice of assessment) includes a reference to the R&D claim (i) on the first (summary) page and (ii) on the detail where Panel 4 is referenced.

Self Assessment-Chapter 4 of Part 41A TCA 1997
CORPORATION TAX FOR THE ACCOUNTING PERIOD FROM 01/01/2023 TO 31/12/2023

Dear Sir/Madam,

I acknowledge receipt of your Corporation Tax return and self assessment for the accounting period from 01/01/2023 to 31/12/2023. Details of your self assessment are set out as follows:

	€
Amount of profits chargeable to tax for this period	1,000,000.00
Amount of tax chargeable for this period	125,000.00
Amount of tax payable (overpaid) for this period	125,000.00
Add: Surcharge due for late filing of return	0.00
Add: Surcharge due for non-compliance with your LPT requirements	0.00
Less: Amount of tax paid directly to the Collector General for this period	125,000.00
Tax Overpaid for this period	0.00
Research and Development Cash Refund	25,000.00

This overpayment will be dealt with as soon as possible. The processing of this overpayment may be delayed if you are mandated to file financial statements in iXBRL format and fail to do so by the return filing date.

Payments made to Revenue that have not yet been debited from your bank account

Yours faithfully,

AAA BBBB
 District Manager

Figure 5: Sample extract of updated Revenue output referencing the amount of R&D corporation tax credit payable

5 Close company surcharge

The question regarding the making of an election under section 434(3A) has been updated in recent Forms CT1. A joint election (under s434(3A)(a)) is required which means that both companies, the paying company and the receiving company respectively, should make their "election" on their respective CT1 returns by the specified return date for the accounting period.

The wording of this question on the Form CT1 2023 includes a reference 'is making a distribution'. It is acknowledged that in the context of a 'joint election' the wording needs to be amended so that it covers both the company making and the company receiving the distribution. Revenue has advised that companies receiving a distribution and making an election should tick the question, even if it is not 'making a distribution'. However, it is accepted that a company in receipt of a distribution may not have ticked the box and may have notified Revenue about the joint election in the additional notes on the return.

Form Help

Surcharges (Section 440 and Section 441 TCA 1997)

Where an election under s434(3A)(a) is being made the following panels should be completed:

If the company is making a distribution and making a joint election with another company under s434(3A)(a), please tick the box ☐

The tax reference number of the company which paid the distribution

The tax reference number of the company which received the distribution

The date of the distribution

The amount of the distribution covered by the election €

Click on the 'add election' button to add another election. You can add up to 10 Elections

Add another Election

Figure 6: Surcharge screen including reference to 'making a distribution'

6 46G company - 2023

The Form 46G company for accounting periods ending in 2023 is available for filing. Filers can complete either:

- the online version in ROS for up to 30 payees,
- the ROS offline version for up to 3,000 payees, or
- the 46G Return Tool and upload it to ROS.

Additional information about filing a Form 46G company or a Form 46G is available [here](#) on the Revenue website. If a filer is using the 46G Return Tool, please note that there are 3 sheets in the spreadsheet including an Instructions sheet and a Help sheet. These sheets are accessible on the tabs at the bottom of the sheet and are helpful in explaining how to complete and upload the file, and the validations that are in-built into the sheets to assist in submitting correct information.

Filers submitting a Form 46G for an accounting period should ensure that the period being returned **exactly** matches the accounting period in the Form CT1 for that same accounting period.

Appendix 1: Extract from Accounts

2023 CT1 Extracts from Accounts	Change / validation / notes
*Income	No change
*Sales / Receipts / Turnover	No change
*Receipts from Government Agencies - GMS, etc.	No change
*Other Income	No change
Trading Account Items	No change
* Purchases	Field is mandatory
*Gross Trading Profits	No change
Expenses and Deductions	All fields in section are mandatory
*Salaries / Wages	Amended wording – question split
*Staff costs	Amended wording – question split
*Directors' remuneration including fees, bonuses, etc	Field is mandatory
*Sub-Contractors for the purposes of RCT	Amended wording – question split
*Sub-contractors other	Amended wording – question split
*Rent paid	New question
*Consultancy, Professional fees	Field is mandatory
*Motor, Travel and Subsistence	Field is mandatory
*Repairs / Renewals	Field is mandatory
*Interest Payable	Field is mandatory
*Depreciation/Amortisation, Goodwill/Capital write-off'	Amended text
*(a) Provisions including Bad Debts - positive	No change
*(b) Provisions including Bad Debts – negative	Amended text
Other Expenses – Negative/Credit Entries	New question
Other Expenses [Total]	No change
Total CRSS and BRSS payments received	New question
Note (Expenses and deductions) If you wish to comment on any one off or unusual expenses/deductions in this period use this 'additional notes' field	New question
Extracts from Adjusted Net Profit / Loss Computation	No change
Profit / Loss per Accounts	No change
*A value must be provided for either Profit or Loss on ordinary activities before taxation	No change
Profit on ordinary activities before taxation	No change
Loss on ordinary activities before taxation	No change
Adjustments made to Profit/Loss before tax per Accounts	Amended text
There are no adjustments required to the profit / loss per accounts	New question. Tickbox added, with validation on field. Either the tickbox is ticked, or all the fields in the section must be completed.
Tickbox	
*Subscriptions and Donations	All are mandatory if the tickbox (as per the row above) is NOT ticked.
*Entertainment Expenses	No change
*Disallowable Legal and Professional Expenses	No change
*Section 130 Loan Interest	No change
Light, Heat and Phone	Deleted

2023 CT1 Extracts from Accounts	Change / validation / notes
*Depreciation/Amortisation, Goodwill/Capital write-off	New question
*Net gain on sale of fixed / chargeable assets €	No change
*Net loss on sale of fixed / chargeable assets	No change
Deduction for stock relief under S 666	New question
Deduction for increase in carbon tax under section 664A	New question
*Other deductions	New question
*Other addbacks	New question
Balance Sheet and Capital and Reserve Items	No change
Director's current and loan account	No change
*(a) Amounts owed by directors (debit balance)	Field is mandatory
*(b) Amounts owing to directors (credit balance)	Field is mandatory
Stock, Work in Progress, Finished goods	No change
Trade Debtors	New question
Other Debtors and Prepayments	Amended text
Cash on hand / Bank - Debit	No change
Bank / Loans / Overdraft - Credit	No change
Trade creditors	New question
Other Creditors and Accruals	Amended text
Client Account Balances - Debit	No change
Client Account Balances - Credit	No change
Tax Creditors	No change
*A value must be provided for either Shareholder's Funds positive or Shareholder's Funds negative	No change
(a) Shareholder's Funds - positive	No change
(b) If negative, state amount here	No change
Notes to the Accounts	No change
Tick appropriate box(es) below and give additional information, if appropriate, in the space provided at Additional Notes	No change
Modified Auditors Report	No change
Emphasis of Matter	No change
Qualified Opinion	No change
Disclaimed Opinion	No change
Adverse Opinion	No change
Change of Accounting Policies	No change
Depreciation of fixed assets	No change
Stocks and work in progress	No change
Property Development transactions	No change
Other	No change
Prior Year Adjustments	No change
Indicate if there are prior year adjustments arising from changes in accounting policies or from correction of fundamental errors	No change
Change in nature of Company's / business' activities	No change
Indicate if there was a change in the nature of the Company's / business' activities during the accounting period	No change

2023 CT1 Extracts from Accounts	Change / validation / notes
Exceptional Items arising during the year	No change
Indicate if exceptional items, as defined in the Financial Reporting Standards, occurred during the year	No change
Additional Notes	No change
If you wish to expand on any item listed in Notes to the Accounts above, use this notes panel.	No change
Please click on the Back to Extracts Accounts button to return to the Extracts From Accounts panel	No change

A more recent version of this manual is available.

Appendix 2: Research and Development Credit - updated panel

Research & Development Credit and Allowances

Is this R&D corporation tax credit claim being made in accordance with:

Section 766 TCA 1997 ☐

(Please note a claim cannot be made under this section in respect of R&D expenditure incurred in an accounting period that commences on or after 1 January 2023).

Please go into section 766A and click the calculate button to claim the total research and development credit due and the total research and development credit due in this accounting period in accordance with sections 766 and 766A.

Section 766 TCA 1997

when clicked the screen in the [Box 1](#) below opens

Section 766A TCA 1997 ☐

(Please note a claim cannot be made under this section in respect of R&D expenditure incurred in an accounting period that commences on or after 1 January 2023)

Section 766A TCA 1997

when clicked the screen in the [Box 2](#) below opens

Section 766C TCA 1997 ☐

Section 766C TCA 1997

when clicked the screen in the [Box 3](#) below opens

Section 766D TCA 1997 ☐

Section 766D TCA 1997

when clicked the screen in the [Box 4](#) below opens

Unused carry forward

Amount of carry forward of R&D tax credit under section 766 available for use in succeeding accounting periods against corporation tax €

Amount of carry forward of R&D tax credit under section 766A available for use in succeeding accounting periods against corporation tax €

Total amount of unused prior year credits carried forward to future years following application of section 766B €

Subcontractors

Research and Development expenditure on subcontracted expenditure to universities

(Section 766(1)(b)(vii))

€

Research and Development expenditure on subcontracted expenditure to other persons

(Section 766(1)(b)(viii))

€

Please indicate by ticking the appropriate box if you have notified the "other persons" that they may not claim the tax credit for such sub-contracted expenditure. ☐

Grant assistance or other assistance received directly or indirectly to support R&D activities

Amount of grant or similar amount received specifically to support R&D activities €

Source of grant or similar amount

EI R&D grants

€

IDA R&D grants

€

LEO R&D grants

€

Higher education institute grants

€

Other Irish public R&D grants (including public research centres)

€

Irish private non-profit institute R&D grants

(e.g. privately owned research centres, philanthropic transfers)

€

European Union R&D grants

€

Other public R&D grants

(including foreign public universities and public research centres)

€

Other private non-profit institute R&D grants

(e.g. privately owned research centres, philanthropic transfers)

€

Other (please specify in box)

€

Specify

€

Allowance claimed for capital expenditure on scientific research (section 765 TCA 1997) €

Figure 7: R&D panel

Research & Development Credit and Allowances - for completion where claim being made under section 766 [Box 1]	
Amount of credit claimed under Sec.766 in this accounting period at 25% (include here any amounts surrendered under Sec. 766 (2A))	€
If any amount refers to expenditure on machinery & plant, enter that amount here.	€
Amount of credit included that has been surrendered in accordance with Sec.766(2A).	€
Add Employee	
In relation to the amount of credit surrendered, please enter details of each employee receiving the credit (see 'Add Employee' Box 1a below for screen and questions)	
Amount of unused credit claimed under Sec. 766 TCA 1997 carried forward from a previous accounting period excluding unused credit carried forward under Sec. 766(4B)(b)(ii)(I) and Sec. 766(4B)(b)(iii)(I) TCA 1997	€
Amount of unused credit carried forward under Sec 766(4B)(b)(ii)(I) TCA 1997 (transitional amount claimed in accordance with section 766(4D) should not be included here)	€
Amount of unused credit carried forward under Sec 766(4B)(b)(iii)(I) TCA 1997 (transitional amount claimed in accordance with section 766(4D) should not be included here)	€
Amount of unused credit carried forward under Sec.766(4C) TCA 1997	€
Please enter the tax number of the predecessor company	
Company 1	
Company 2	
Company 3	
Claim for payment of excess Research & Development Tax Credit in accordance with subsection 766(4B)	
First Instalment - Amount of claim under Section 766(4B)(b)(i) TCA 1997	€
Second Instalment - Amount of claim under Section 766(4B)(b)(ii)(II) TCA 1997. (If a claim for the instalment is to be made under the transitional rules (sec.766(4D)) please do not fill this field)	€
Third Instalment - Amount of claim under Sec. 766(4B)(b)(iii)(II) TCA 1997. (If a claim for the instalment is to be made under the transitional rules (sec.766(4D)) please do not fill this field)	€
Transitional Measures - Claim for payment of excess Research and Development Tax credit using Transitional Measures under S766(4D)	
in relation to the excess amounts and in accordance with section 766(4D) is the company claiming to have the excess of the second and third instalments paid by Revenue ☐	
Amount being claimed as a second instalment under Section 766(4B)(b)(ii)(II) TCA 1997 in accordance with Sec 766(4D)	€
Amount being claimed as a third instalment under Section 766(4B)(b)(iii)(II) TCA 1997 in accordance with Sec 766(4D).	€
Please go into section 766A and click the calculate button to claim the total research and development credit due and the total research and development credit due in this accounting period in accordance with sections 766 and 766A.	
Please click on the Back to Research and Development Credit button	
Back to R&D Credit Clear	
to return to the Research and Development Credit panel	

Figure 8: R&D panel: fields to be completed where claim is made under section 766

Add Employee screen	
Box 1a	
A claim to surrender an amount under Sec.766 (2A) can only be made when	
i. the company has notified each employee in writing of the amount to be surrendered to them in accordance with Sec.766 (2A)(d) and	
ii. there are no outstanding Corporation Tax liabilities in respect of that company.	
Employee - 1	
PPS Number	
Amount surrendered	
Add Employee	
Click the 'Add Employee' button to add the details of a new Employee	
Please click on the Back to Research and Development Credit button to return to the Research and Development Credit panel	
Back to R&D Credit Clear	

Figure 9: Fields to be completed for each employee if credit is surrendered under section 766(2A) to include details of the amount surrendered [Box 1a]

Research & Development Credit and Allowances - for completion where claim being made under section 766A [Box 2]	
Amount of credit claimed on the construction or refurbishment of a building under Section 766A TCA 1997 in this accounting period	€
Amount of unused credit claimed on the construction or refurbishment of a building under Sec. 766A TCA 1997 carried forward from a previous accounting period excluding unused credit carried forward under Sec. 766A(4B)(b)(ii)(I) TCA 1997 and Sec. 766A(4B)(b)(iii)(I) TCA 1997	€
Amount of unused credit carried forward under Sec. 766A(4B)(b)(ii)(I) TCA 1997 (transitional amount claimed in accordance with section 766A(4C) should not be included here)	€
Amount of unused credit carried forward under Sec. 766A(4B)(b)(iii)(I) TCA 1997 (transitional amount claimed in accordance with section 766A(4C) should not be included here)	€
Amount of unused credit carried forward under Sec. 766A(3A)	€
Please tick the box to confirm that the building or structure, which was the subject of the claim by the predecessor company, has been transferred to the successor company in accordance with Sec. 766A(3A) ☐	
Group Relief S766A	
Amount of Group Relief claimed under Section 766A TCA 1997 (excess credit claimed)	€
Enter the tax reference numbers of the company(ies) who surrendered the excess amount to this company and the amount which has been surrendered	
Amount of Group Relief surrendered under Section 766A(4)(b) TCA 1997 (excess credit surrendered)	€
Enter the tax reference numbers of the company(ies) to whom the credit was allocated and the amounts allocated	
Total Research and Development credit	Calculate
Total Research and Development credit claimed in this accounting period, in accordance with section 766 and 766A	€
Amount of Research and Development credit being clawed back	€
Total Research and Development credit after Clawback	Calculate
Total Research and Development credit now due in this accounting period, in accordance with section 766 and 766A	€
Claim for payment of excess Research & Development Tax Credit in accordance with subsection 766A(4B)	
First Instalment - Amount of claim under Section 766A(4B)(b)(i) TCA 1997	€
Second Instalment - Amount of claim under Section 766A(4B)(b)(ii)(II) TCA 1997. (If a claim for the instalment is to be made under the transitional rules (sec. 766A(4C)) please do not complete this field)	€
Third Instalment - Amount of claim under Sec. 766A(4B)(b)(iii)(II) TCA 1997. (If a claim for the instalment is to be made under the transitional rules (sec. 766A(4C)) please do not complete this field)	€
Transitional measures - Claim for payment of excess Research & Development Tax Credit in accordance with section 766A(4C) TCA 1997	
In relation to the amounts in accordance with section 766A(4C) is the company claiming to have the excess of the second and third instalments paid by Revenue ☐ (tick	
Amount being claimed as second instalment under Section 766A(4B)(b)(ii)(II) TCA 1997 in accordance with Sec 766A(4C).	€
Amount being claimed as third instalment under Section 766A(4B)(b)(iii)(II) TCA 1997 in accordance with Sec 766A(4C)	€
Please click on the Back to Research and Development Credit button to return to the Research and Development Credit panel	Back to R&D Credit Clear

Figure 10: Fields to be completed where claim is made under section 766A

Research & Development Credit and Allowances - for completion where claim being made under section 766C [Box 3]	
Amount of the research and development tax corporation tax credit claimed under Sec.766C in this accounting period at 25% (the tax credit should be in respect of all qualifying expenditure attributable to the company in this accounting period)	€
Amount of the expenditure attributable to research and development activities incurred by the company during the accounting period concerned in respect of:	
Machinery or plant as referred to in section 766(1A)(a)	€
Emoluments of the employees carrying on qualifying research and development activities	€
The sum of the remaining qualifying expenditure incurred by the company during the accounting period concerned	€
Tax credit forward amounts relating to claim made in the prior period under section 766C TCA 1997	
R&D tax credit claimed (under section 766C) in prior period	€
Amount of the R&D tax credit which was claimed as a first instalment under 766C(6)(a) in the prior period	€
Balance of the R&D corporation tax credit in respect of a R&D corporation tax credit claim (under S766C) made in the prior period (i.e. amount of R&D corporation tax credit less first instalment claimed in the prior period)	€
Group Relief	
Amount of qualifying group expenditure which has been surrendered to this company in accordance with section 766C(5). Please enter the amount of the qualifying expenditure claimed	€
Enter the amount of the R&D corporation tax credit amount the line above applies (excess credit claimed)	€
Enter the tax reference numbers of the company(ies) who surrendered the excess amount to this company and the amount surrendered	
TRN	Amount €
TRN	Amount €
Amount of qualifying group expenditure which has been surrendered to another member group company, in accordance with section 766C(5). Please enter the amount of the qualifying expenditure being surrendered	€
Enter the amount of the R&D corporation tax credit amount the line above applies (excess credit surrendered)	€
Enter the tax reference numbers of the company(ies) to whom the credit was surrendered and the amount which has been surrendered	
TRN	Amount €
TRN	Amount €
Claim to 1st instalment under section 766C	
First instalment, relating to a credit claimed in this accounting period, under section 766C(6)(a) TCA 1997. The first instalment is the greater of: (1) €25,000 or if lower, the amount of the credit claimed or (2) 50% of the amount of the credit claimed	€
Provide details of the first instalment made, or any portion of such amount to be:	
Treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766C(7)(a) TCA 1997? ☐ (tick)	€
If yes, please include the amount or any portion of such amount	€
The amount of the overpayment which is to be offset against the company's corporation tax payable for the accounting period for preliminary tax purposes under section 766C(13).	
Paid to the company by the Revenue Commissioners, as set out in section 766C(7)(b) TCA 1997. ☐	
If yes, please state the amount or any portion of such amount.	€
Is the excess amount or any part of that amount to be surrendered to a key employee in accordance with section 766C(2) TCA 1997? ☐ (tick)	€
If yes, please state the amount.	
In relation to the amount of credit surrendered, please enter details of each employee receiving the R&D corporation tax credit	
PPSN	Amount €
Claim to 2nd instalment under section 766C	
Second Instalment - Amount due under section 766C(6)(b) TCA 1997.	€
Is the second instalment made, or any portion of such amount to be:	
Treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766C(7)(a) TCA 1997? ☐ (tick)	€
If yes, please include the amount or any portion of such amount	€
Paid to the company by the Revenue Commissioners, as set out in section 766C(7)(b) TCA 1997. ☐ (tick)	€
If yes, please state the amount or any portion of such amount	
Is the excess amount or any part of that amount to be surrendered to a key employee in accordance with section 766C(2) TCA 1997? ☐ (tick)	€
If yes, please state the amount.	
In relation to the amount of credit surrendered, please enter details of each employee receiving the R&D corporation tax credit	

PPSN	Amount €	
Please click on the Back to Research and Development Credit button to return to the Research and Development Credit panel		Back to R&D Credit Clear

Figure 11: Fields to be completed where claim is made under section 766C

Research and Development corporation tax credit under section 766D	[Box 4]
Amount of the research and development corporation tax credit claimed on the construction or refurbishment of a building under section 766D in this accounting period at 25%	€
Tax credit forward amounts relating to claim made in the prior period under section 766D TCA 1997	€
R&D tax credit claimed (under section 766D) in the prior period	€
Amount of the R&D tax credit which was claimed as a first instalment under section 766D(5)(a) in the prior period	€
Balance of the R&D corporation tax credit in respect of a R&D corporation tax credit claim (under section 766D) made in the prior period.	€
Claim to 1st instalment under section 766D	€
First instalment, relating to a credit claimed in this accounting period, under section 766D(5)(a) TCA 1997	
Provide details of the first instalment made, or any portion of such amount to be:	
Treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766D(6)(a) TCA 1997? ☐ (tick) If yes, please include the amount or any portion of such amount	€
The amount of the overpayment which is to be offset against the company's corporation tax payable for the accounting period for preliminary tax purposes section 766D(12).	€
Has the excess credit (a defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) been allocated to this company from another group company (i.e. the excess credit is being claimed by this company). ☐ (tick) If yes, please state the amount or any portion of such amount.	€
Enter tax reference number of the company from which the excess credit has been surrendered and the amounts	
TRN Amount €	
Has the excess credit (a defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) been surrendered to another group company (i.e. the excess credit is surrendered to a group company). ☐ (tick)	€
Enter tax reference number of the company to whom the excess credit has been surrendered	
TRN Amount €	
Paid to the company by the Revenue Commissioners, as set out in section 766D(6)(b) TCA 1997. ☐ (tick) If yes, please state the amount or any portion of such amount	€
Claim to 2nd instalment under section 766D	€
Second Instalment - Amount due under section 766D(5)(b) TCA 1997	
Is the second instalment made, or any portion of such amount to be:	
Treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766D(6)(a) TCA 1997? ☐ (tick)	€
If yes, please include the amount or any portion of such amount	
Has the excess credit (a defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) been allocated to this company from another group company (i.e. the excess credit is being claimed by this company). ☐ (tick) Amount	€
Enter tax reference number of the company from which the excess credit has been surrendered and the amounts	
TRN Amount €	
Has an amount of the excess credit (as defined under section 766D(2)) which is to be treated as an overpayment (within the meaning of section 960H) been surrendered to another group company (i.e. the excess credit is surrendered to a group company). ☐ (tick) Amount	€
Enter tax reference number of the company to whom the excess credit has been surrendered and the amount	
TRN Amount €	
Paid to the company by the Revenue Commissioners, as set out in section 766C(6)(b) TCA 1997. ☐ (tick) If yes, please state the amount or any portion of such amount	€

Please click on the Back to Research and Development Credit button to return to the Research and Development Credit panel	Back to R&D Credit	Clear
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Figure 12: Fields to be completed where claim is made under section 766D

A more recent version of this manual is available.

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