

Completion of Corporation Tax Returns Form CT1 2025

Part 38-02-01J

This document was reviewed October 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 29-02-03](#).

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.

[...]

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Introduction

This manual contains information about how to access help in completing the ROS Form CT1, and it contains updates about the 2025 Form CT1.

The Corporation Tax Return for accounting periods ending in 2025 is available since April 2025: for filing through ROS online and the ROS Return Preparation Facility (RPF). Further updates to the Form CT1 2025 were released in June 2025.

The updates to the 2025 return are summarised for the highlighted panels. The most significant changes were those to implement the updated R&D corporation tax credit claim provisions and new Scéal uplift rate for Film Relief.

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Figure 1 Summary of ROS CT1 'panels' showing updates in the 2025 CT1

1 Company Details Panel

1.1 De Minimis Aid

The De Minimis Aid section has been amended to capture further details relating to State Aid received in the last three years. Information relating to De Minimis Aid regulations is contained in TDM [37-00-39](#).

De Minimis Aid	
<p>To comply with EU State aid rules, the total amount of de minimis aid granted per Member State to a single undertaking shall not exceed €300,000 over any period of 3 years. Member States must ensure that the combined amount of de minimis aid granted from all sources to a single undertaking in any three-year period does not exceed the €300,000 ceiling. You are required to provide details of all other de minimis aid which has been granted to you or your company within the past three years. It should be noted that a false declaration by you or your company resulting in the threshold of €300,000 being exceeded could later give rise to the aid being recovered with interest.</p>	
<p>Where a claim is made under the following provisions, a declaration in respect of Commission Regulation (EU) 2023/2831 of 13 December 2023 ("the General De Minimis Regulation") is required—</p>	
<p>1. Sec. 486C (Start-up company relief) in this accounting period</p>	
<p>2. Sec. 372AAC Living City Initiative</p>	
<p>3. Sec. 372AAD Living City Initiative</p>	
<p>4. Sec. 288(1)(n) and Sec. 272(3)(k)(i) IBA Aviation Services Facilities</p>	
<p>If you are applying for aid under the General De Minimis Regulation please tick the box <input type="checkbox"/></p>	
<p>If you have ticked the box above to claim aid under the General De Minimis Regulation you must complete the following fields</p>	
<p>Aid in current return</p>	
<p>Enter the gross grant equivalent of the aid under the General De Minimis Regulation in this return under the following provisions -</p>	
1. Section 486C Start-up company relief	€ <input type="text"/>
2. Section 327 AAC Living City Initiative	€ <input type="text"/>
3. Section 372 AAD Living City Initiative	€ <input type="text"/>
4. Section 288(1)(N) and section 272(3)(k)(i) Industrial Buildings Aviation Services Facilities	€ <input type="text"/>
<p>Aid within the past three years</p>	
5. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under the General De Minimis Regulation within the past three years. Exclude the aid in this return.	€ <input type="text"/>
6. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 1408/2013 of 18 December 2013 (i.e. aid under the Agricultural De Minimis Regulation) within the past three years. Exclude the aid in this return.	€ <input type="text"/>
7. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 717/2014 of 27 June 2014 (i.e. aid under the Fishery and Aquaculture De Minimis Regulation) within the past three years. Exclude the aid in this return.	€ <input type="text"/>
8. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 2023/2832 of 13 December 2023 (i.e. aid under the Services of General Economic Interest De Minimis Regulation) within the past three years. Exclude the aid in this return.	€ <input type="text"/>

Figure 2 Revised section for state aid under De Minimis regulations

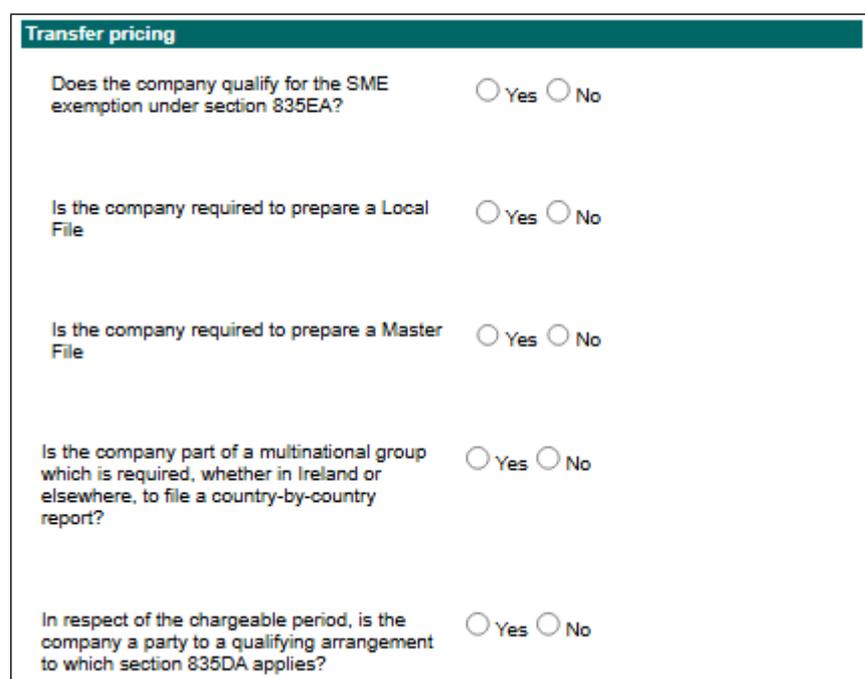
If the tick box to declare that a company is applying for aid under the general De Minimis regulations is ticked, then there must be an entry greater than 0 in at least one of the four fields 1 to 4 below it. There must also be an entry in all fields 5 to 8, which can include 0.

If the total of the fields 1 to 7 exceeds the threshold of €300,000 for any three-year period, a work item is created. A case worker dealing with this work item will issue a letter to the company (see Appendix 1).

1.2 Transfer pricing

Further details relating to Transfer Pricing can be found [here](#).

A new question has been added to the transfer pricing section relating to Section 835DA.



The screenshot shows a form titled "Transfer pricing" with a dark green header. Below the header are five questions, each followed by two radio buttons labeled "Yes" and "No".

- Does the company qualify for the SME exemption under section 835EA? Yes No
- Is the company required to prepare a Local File Yes No
- Is the company required to prepare a Master File Yes No
- Is the company part of a multinational group which is required, whether in Ireland or elsewhere, to file a country-by-country report? Yes No
- In respect of the chargeable period, is the company a party to a qualifying arrangement to which section 835DA applies? Yes No

Figure 3 New question on transfer pricing relating to S835DA

The questions relating to the preparation of a Local File and Master File refer to the requirements set out in **section 835G** to prepare these records and provide them upon request.

1.3 Group Relief surrender of losses

The panel for section 403(1)(d)(ii)(V) (i.e. “activities which are ancillary to the activities referred to in clauses (I) to (IVB)”) will be added to the drop-down list on the CT1 in due course. In the interim, where the qualifying activities of the recipient fall within Clause V of section 403(1)(d)(ii), please select Clause III activities and include clarifications in the Notes to the CT1.

Practitioners have advised that where you are indicating that you are surrendering or claiming relevant leasing or capital allowances arising in respect of machinery or plant, you are then asked to provide details in respect of “leasing losses or capital allowances...”. This should be read as “relevant leasing losses or capital allowances”.

1.4 Section 299 Leases agreed with Corporate Lessees

- “Open Market Value of the Leased Asset at Outset” Refers to Open Market Price of the Leased Asset (within the meaning of section 289(1)) at Outset of Lease.
- “Lease Income arising in accounting period under S.2994(4)” Refers to Lease Income arising in accounting period under S.299(4)
- “Actual Lease payments receivable” Refers to the actual lease payments receivable in accounting period.
- “Capital Allowances Foregone” Refers to the Capital Allowances Foregone in accounting period by reason of section 299 i.e. those capital allowances that would have been available from the lease to the taxpayer as lessor under section 284(1) had they not entered into a section 299 lease.
- “Total claimed under S299(5)(h)(ii) in respect of a relevant lease” Note: This box was included in error and will be deleted in a future iteration of the form.

1.5 Section 299 Leases agreed with Corporate Lessors

- “Open Market Value of the Leased Asset at Outset” Refers to Open Market Price of the Leased Asset (within the meaning of section 289(1)) at Outset of Lease.
- “Lease Payment Deductible under S299(3)(a)” Should read Lease Payment Deductible in accounting period under S299(3)(c)(i).
- “Actual Lease payments payable” Refers to actual Lease payments payable in accounting period.
- “Deemed Total Capital Expenditure under Section 299(3)(b)” Should read Deemed Total Capital Expenditure under Section 299(3)(c)(ii).
- “Capital Allowances in Period” Refers to Capital Allowances Arising in Accounting Period.

- “Total claimed under S299(6)(b)(ii) in respect of a relevant lease” Note: This box was included in error and will be deleted in a future iteration of the form.

2 Trading Results

2.1 Lease taxation Section 403/404

Further details on section 403/404 can be found [here](#).

New fields have been added to capture more information on the losses relating to surplus capital allowances not included by reason of sections 403 and 404.

Where a company has an Amount of Specified Capital Allowances arising in the course of a trade of leasing in the period, please provide the following in respect of this Amount of Specified Capital Allowances:

(I) Amount of Wear and Tear allowances subject to section 403 provisions arising in Accounting Period €

(II) Total Balancing Allowance (or Charge) subject to section 403 provisions arising in Accounting Period €

(III) Amount of Wear and Tear allowances subject to section 404 provisions arising in Accounting Period €

(IV) Total Balancing Allowance (or Charge) subject to section 404 provisions arising in Accounting Period €

(V) Total Specified Capital Allowances Arising in the Course of a Trade of Leasing €

Indicate, by inserting [X] in the appropriate box if the company has relevant leasing losses arising from specified capital allowances to which section 403 applies

(I) Amount of Relevant Leasing Losses Carried Forward From Prior Accounting Period €

(II) Amount of Relevant Leasing Losses Arising in this Accounting Period €

(III) Amount of Relevant Leasing Losses Utilised in this Accounting Period €

(IV) Amount of Relevant Leasing Losses not used in this period and Available for Carry Forward to Succeeding Accounting Period(s) €

Indicate, by inserting [X] in the appropriate box if the company has losses arising from a leasing trade subject to the provisions of section 404 and provide the following information with regard to the losses arising from that separate trade:

(I) Amount of Losses Carried Forward From Prior Accounting Period €

(II) Amount of Losses Arising in this Accounting Period €

(III) Amount of Losses Utilised in this Accounting Period €

(IV) Amount of Losses not used in this period and Available for Carry Forward to Succeeding Accounting Period(s) €

Figure 4 New fields for losses relating to s. 403/404

3 Extracts from accounts

3.1 iXBRL text changes

The text on the iXBRL filing options has been updated to reflect Revenue's changing case base and divisions. The change in text does not affect the iXBRL filing obligations of companies liable to Corporation Tax whose affairs are managed in either Large Corporates Division (LCD) or High Wealth and Financial Services Division (HWFSD). Cases in both LCD and HWFSD must continue to file iXBRL financial statements, as set out in Paragraph 2.1 of the [iXBRL Tax and Duty Manual](#) and [eBrief 255/24](#) of 14 October 2024.

Extracts from Accounts

Obligation to file Electronic Financial Statements

Mandatory iXBRL filing applies to all companies in Large Corporates Division (LCD) or High Wealth and Financial Services Division (HWFSD). It also applies to all Corporation Taxes filers who cannot claim a waiver because they do not meet all three of the iXBRL deferral criteria set out in option 3 below. All companies, including companies in LCD and HWFSD, may claim a waiver from mandatory iXBRL filing if they meet the criteria set out in options 4 and 5 below.

If you are mandated to file electronic financial statements or you elect to file electronic financial statements, and fail to do so by the specific return filing date, the Corporation Tax return cannot be deemed to be fully or correctly completed until both the FormCT1 and electronic financial statements have been filed.

If you select option 3 below and your company does not meet all three criteria, the Corporation Tax return cannot be deemed to be fully or correctly completed until both the FormCT1 and electronic financial statements have been filed.

In the event that the electronic financial statements are submitted after the specified return filing date, the company may be liable to a surcharge under section 1084 TCA 1997.

It should be noted also that the right to a repayment of tax only arises where a valid claim has been made. In the context of Corporation Tax repayments, Revenue does not consider that a valid claim has been made until any iXBRL financial statements required to be filed have been so filed. A repayment of Tax will not be made if there are any Tax returns outstanding. A CT return will be deemed as outstanding, if any iXBRL financial statements required to be filed, have not been so filed.

The late filing or non filing of any iXBRL financial statements required to be filed will also delay or prevent the issue of a Tax Clearance Certificate.

To submit Financial statement in iXBRL format or to amend Financial statements already submitted, go to the Manage Financial Statements option on the Client Services/Agent Services Screen. Multiple Financial Statements in iXBRL format may also be submitted via this option on the Agent Services Screen.

Select one of the iXBRL options below:

Option 1) I am not mandated to file Financial Statements in iXBRL format but I elect to do so.

Option 2) My tax affairs are dealt with in LCD or HWFSD or I am not excluded from filing financial statements in iXBRL format under options 3, 4 or 5 below.

Option 3) My tax affairs are not dealt with in LCD or HWFSD and I am not mandated to file financial statements in iXBRL format because each of the following three criteria apply to me and I am claiming a waiver

1. The Statement of Financial Position / Balance sheet total (aggregate of assets without deduction of liabilities) of the company does not exceed 74.4 million.
- and
2. The amount of the turnover of the company does not exceed 78.8 million.
- and
3. The average number of persons employed by the company, calculated in accordance with s317 of the Companies Act 2014, does not exceed 50.

Option 4) The company is inactive and there is no income or expenses on the Statement of Profit or Loss and there is a Statement of Financial Position / Balance Sheet movement of less than a, -500.

Option 5) The company is in liquidation (not a voluntary liquidation where there are net assets for distribution).

Figure 5 New text on iXBRL filing

3.2 Expenses and deductions

A new field has been added to the Expenses and Deductions section for Stock Exchange Listing expenditure under section 81D. Further information on section 81D can be found [here](#).

Expenses and Deductions	
*Salaries / Wages	€ <input type="text"/>
*Staff costs	€ <input type="text"/>
Directors' remuneration including fees, bonuses, etc.	€ <input type="text"/>
*Sub-Contractors for the purposes of RCT	€ <input type="text"/>
*Sub-contractors Other	€ <input type="text"/>
*Rent paid	€ <input type="text"/>
*Consultancy, Professional fees	€ <input type="text"/>
*Motor, Travel and Subsistence	€ <input type="text"/>
*Repairs / Renewals	€ <input type="text"/>
*Interest Payable	€ <input type="text"/>
*Depreciation/Amortisation, Goodwill/Capital write-off	€ <input type="text"/>
*(a) Provisions including Bad Debts - positive	€ <input type="text"/>
*(b) Provisions including bad debts &" negative	€ <input type="text"/>
*Other Expenses &" Negative/Credit Entries	€ <input type="text"/>
*Other Expenses [Total]	€ <input type="text"/>
Total CRSS and TBESS payments received	€ <input type="text"/>
Stock exchange listing expenditure under section 81D	€ <input type="text"/>
*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	<input type="text"/>

Figure 6 New question relating to section 81D

4 Irish Investment and Other Income

4.1 R&D Clawback section

The R&D clawback section has been expanded to include section 766C and section 766D. The functionality of these two new fields will work the same as the existing fields. Further information on R&D clawback can be found [here](#).

Clawback in respect of Research & Development activities	
Amount taxable Case IV Sch.D (Sec. 766(7B)(c)(i), Sec. 766(7C)(b) or Sec.766(7C)(c))	€ <input type="text"/>
Amount taxable Case IV Sch. D (Sec. 766(7B)(c)(ii))	€ <input type="text"/>
Amount taxable Case IV Sch. D (Sec. 766A(3)(c)(ii))	€ <input type="text"/>
Amount taxable Case IV Sch.D (Sec. 766C(10)(c)(i))	€ <input type="text"/>
Amount taxable Case IV Sch.D (Sec. 766D(9)(c)(i))	€ <input type="text"/>

Figure 7 Updated section for R&D Clawback

5 Foreign Income

5.1 Foreign Income excluding Foreign Life Policies and Offshore Funds

Further information on the tax treatment of certain dividends under section 21B can be found [here](#). Further information relating to section 831B can be found [here](#).

Two new fields have been added to this section to capture distributions made out of profits and/or assets under section 831B.

Foreign Income excluding Foreign Life Policies & Offshore Funds	
<i>Where Double Taxation Relief applies enter foreign tax deducted in the Reliefs section of the Deductions, Reliefs and Credits Panel</i>	
Foreign Dividend Income before deduction of Irish tax (Standard Rate 12.5%) for which a claim under Sec. 21B TCA 1997 is being made	€ <input style="width: 150px; height: 20px;" type="text"/>
Other Foreign Dividend Income before deduction of Irish tax (Higher Rate 25%) <i>(Excluding amounts at (a) or (b) below)</i>	€ <input style="width: 150px; height: 20px;" type="text"/>
(a) Relevant distribution amount made out of profits on or after 1 January 2025 where claim under section 831B is made	€ <input style="width: 150px; height: 20px;" type="text"/>
(b) Relevant distribution amount made out of assets on or after 1 January 2025 where claim under section 831B is made excluding any amount that falls to be included at panel 5.3(a)	€ <input style="width: 150px; height: 20px;" type="text"/>
Other Foreign Income before deduction of Irish tax (Higher Rate 25%)	€ <input style="width: 150px; height: 20px;" type="text"/>

Figure 8 New fields relating to section 831B

6 Capital Gains

6.1 Disposal of leased machinery or plant

Indicate by inserting X in the appropriate box if company has disposed of leased machinery or plant in the Accounting Period, Where such a disposal (for disposals) has been made, please provide the following:	<input type="checkbox"/>
(a) Number of Disposals made	€ <input type="text"/>
(b) Net Chargeable Gain or Loss Arising	€ <input type="text"/>
(c) Total Profits/(Losses) Appropriated into Trading Stock and subject to Section 596(3) Election	€ <input type="text"/>

Figure 9 Disposal of leased machinery or plant

Some practitioners have identified 3rd party filing software issues that mean they are currently unable to include a negative figure for a net capital loss in this box. Where this occurs, practitioners should file a nil return and clarify the proper figure in the notes to the accounts. When the software issue is resolved, practitioners should file an amended return immediately to correct the position.

There is currently no requirement to provide discounted present values of lease payments, and the discount rate used under S.299(7)(e) and (8)(e) TCA 1997 in either the ROS filing or the Form CT1. This may be reviewed in the future.

7 Deductions, Reliefs and Credits

7.1 New field for Stock Exchange Listing Expenditure

A new field has been added for Stock Exchange Listing expenditure under section 81D. If any amount entered as Management Expenses refers to such expenditure, that amount must be entered here.

Further information on section 81D can be found [here](#) .

Deductions	
Management Expenses	€ <input type="text"/>
(a) If any amount entered at Management Expenses above refers to stock exchange listing expenditure under S81D, enter that amount here	€ <input type="text"/>
Group Relief - Management Expenses	€ <input type="text"/>
(a) Relief under Section 247 (non-trade charges)	€ <input type="text"/>
(b) Indicate if any amount entered at (a) above is in respect of the acquisition of a holding company in a tiered structure	<input type="radio"/> Yes <input type="radio"/> No
(c) Amount of that relief	€ <input type="text"/>
(d)(i) Indicate if the company is making an election under Sec.247(4A)(e)(iii)	<input type="radio"/> Yes <input type="radio"/> No
(ii) Provide the Tax Reference number of the company Jointly electing	<input type="text"/>
Group Relief (non-trade charges)	€ <input type="text"/>
Other Deductions	
Specify Details of Other Deductions	<input type="text"/>
Amount of Other Deductions	€ <input type="text"/>

Figure 10 Deductions section with new field for section 81D

8 Research and Development Credit

8.1 Unused Carry forward

The text on the two fields for unused carry forward claimed under section 766 and section 766A has been updated.

Unused carry forward	
Amount of unused credit claimed under Sec. 766 which is carried forward by the company in accordance with Sec. 766(4), excluding amounts claimed under Sec. 766(4B) which are available for use against corporation tax in a succeeding accounting period.	€ <input type="text"/>
Amount of unused credit claimed under Sec. 766A which is carried forward by the company in accordance with Sec. 766A(4), excluding amounts claimed under Sec. 766A(4B) which are available for use against corporation tax in a succeeding accounting period.	€ <input type="text"/>
Total amount of unused prior year credits carried forward to future years following application of section 766B	€ <input type="text"/>

Figure 11 Updated text on the first two fields.

8.2 Section 766C

The field relating to the amount of Research and Development tax credit claimed under section 766C at 25% has been removed, as that rate does not apply to accounting periods commencing before 1 January 2024. It is only the 30% rate that applies for accounting periods commencing on or after 1 January 2024.

Amount of the Research and Development corporation tax credit claimed under section 766C TCA in this accounting period at 30% (the 30% rate applies in respect of an accounting period commencing on or after 1 January 2024) (the tax credit should be in respect of all qualifying expenditure attributable to the company in this accounting period)	€ <input type="text"/>
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Figure 12 Only the 30% rate applies

Claim to first instalment under section 766C:

The two amounts for first instalment are now the greater of (1) €50,000 or, if lower, the amount of the credit claimed, or (2) 50% of the amount of the credit claimed

OR

The greater of (1) €75,000 or, if lower, the amount of the credit claimed, or (2) 50% of the amount of the credit claimed.

The €75,000 limit applies to accounting periods commencing on or after 1 January 2025.

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) €50,000 or if lower, the amount of the credit claimed, or (2) 50% of the amount of the credit claimed	€ <input type="text"/>
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) €75,000 or if lower, the amount of the credit claimed, or (2) 50% of the amount of the credit claimed. (The amount of €75,000 only applies in respect of an accounting period commencing on or after 1 January 2025).	€ <input type="text"/>

Figure 13 Two limits of €50,000 and €75,000 now apply

Various other minor text amendments have been made to this section to provide greater clarity to taxpayers.

8.3 Section 766D

The field relating to the amount of Research and Development tax credit claimed on the construction or refurbishment of a building under section 766D at 25% has been removed, as that rate does not apply to accounting periods commencing before 1 January 2024. It is only the 30% rate that applies for accounting periods commencing on or after 1 January 2024.

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 30% (the 30% rate applies in respect of an accounting period commencing on or after 1 January 2024)	€ <input type="text"/>
--	------------------------

Figure 14 Only the 30% rate applies

There are also various text changes to section 766D to provide greater clarity to taxpayers.

9 Film Tax

9.1 Scéal Enhanced Credit

The enhanced credit for lower budget film (also known as the 'Scéal uplift') was introduced in the Finance Act of 2024.

An enhanced rate of 40% may apply to the film Corporation Tax Credit for qualifying lower budget films, where:

- the qualifying expenditure on the film is less than €20 million.
 - the film is either a feature film or an animated film of feature length.
- and**
- one or more of the key creative roles is performed by an individual who is either a national of, or ordinarily resident in, a European Economic Area (EEA) State.

Key creative roles include:

- film director
- film screenwriter
- other senior creative position, as specified in the regulations.

The producer company must apply for a cultural certificate from the Minister for Culture, Communications and Sport before commencing production. They must request, during the application process, that the certificate specify that the enhanced credit may apply to the project.

If the criteria are expected to be met, the cultural certificate will specify that the 40% rate may apply to the film.

Where an initial claim is made based on budgeted expenditure for up to 90% of the credit, the credit is calculated at the standard 32% rate.

On completion, if the qualifying film meets the criteria for the enhanced credit, the value of the credit is calculated using the 40% rate. The amount is claimed, less any amount already claimed using the 32% rate.

At the time of making a final claim, the production company must also file a declaration through MyEnquiries via Revenue Online Services (ROS).

To file the declaration form, please follow these steps:

1. Sign into ROS
2. Click on MyEnquiries
3. Select the category 'Corporation Tax (CT)'
4. Select the subcategory 'Film Tax Credit'
5. Upload the finalised declaration

The declaration is for all relevant final claims until the 2025 CT1 is in use for claims for the film tax credit. This is because the company will amend the return of the last full year accounting period for which the 9 month return date has already passed on the date that they make their claim.

The declaration is available [here](#).

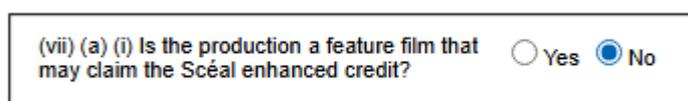
Guidance on the Section 481 cultural certificate application process is available on the [Department of Culture, Communications and Sport's](#) website.

For further information, please see [Film \(Enhanced credit for lower budget film\) \(Amendment\) Regulations 2025](#).

The enhanced credit can apply only to qualifying films certified on, or after, 20 May 2025.

When claiming on the 2025 or later CT1, the new fields will be displayed once the criteria are met.

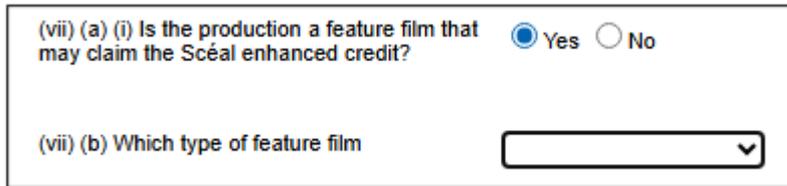
There are two radio buttons which will default to "No".



(vii) (a) (i) Is the production a feature film that may claim the Scéal enhanced credit? Yes No

Figure 15 New fields displayed when the criteria are met

If the radio button is changed to "Yes", a further new field will be displayed.



(vii) (a) (i) Is the production a feature film that may claim the Scéal enhanced credit? Yes No

(vii) (b) Which type of feature film

Figure 16 New fields displayed when Yes is selected

This new “Which type of feature film” field will have a drop-down menu with two options.

1. Live action feature.
2. Animated feature.

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

[...]

Film Corporation Tax Credit - Film Details	
Film Details - 1	
(a) Enter Film Certificate Number	<input type="text" value="123.2025DTCAGSM.SU"/>
(aa) Name of qualifying film	<input type="text" value="ABC"/>
(i) Date the cultural certificate was issued	<input type="text" value="01/07/2025"/>
(ii) Date the film was completed	<input type="text" value="01/01/2025"/>
(ii)(a) Name of qualifying company	<input type="text"/>
(ii)(b) Tax reference number of qualifying company	<input type="text"/>
(iv) (a) Qualifying Expenditure	<input type="text" value="20000"/>
(iv) (b) The total cost of production	<input type="text" value="20000000"/>
(v) Eligible expenditure	
a. On employment of eligible individuals	<input type="text"/>
b. On provision of goods, services and facilities	<input type="text"/>
(vi) Location of production	<input type="text" value="Midlands West region"/>
(vii) Type of production	<input type="text" value="Feature film"/>
(vii) (a) (i) Is the production a feature film that may claim the Seal enhanced credit?	<input checked="" type="radio"/> Yes <input type="radio"/> No
(viii) Rate of film corporation tax credit	<input type="text" value="40%"/>
(ix) Film corporation tax credit	
a. Under section 481(2G)(b)(i)	<input type="text" value="20000"/>
b. Under section 481(2G)(b)(ii)	<input type="text" value="1000"/>
Please click the 'Add Details' button to enter details of additional Film Certificates issued and associated Corporation Tax Credit approved. You may add up to a maximum of 40 Film Details.	<input type="button" value="Add Details"/>
To Automatically calculate the value of Total Film Corporation Tax Credit claimed, click the Total Credit Claimed button	<input type="button" value="Total Credit Claimed"/>
Total Credit Claimed	€ <input type="text" value="21000"/>

Figure 17 Full Film Relief section with new fields displayed

Appendix 1: Extract from Accounts

2025 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

2025 CT1 Extracts from Accounts		Change / validation / notes
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 Tickbox		New question. Tickbox added, with validation on field. Either the tickbox is ticked, or all the fields in the section must be completed.
*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
*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

2025 CT1 Extracts from Accounts		Change / validation / notes
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
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		No change

2025 CT1 Extracts from Accounts		Change / validation / notes
in Notes to the Accounts above, use this notes panel.		
Please click on the Back to Extracts Accounts button to return to the Extracts From Accounts panel		No change