Completion of Corporation Tax Returns Form CT1 2026

Part 38-02-01K

This document was updated November 2026

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.
[…]

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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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 2026 Form CT1.

The Corporation Tax Return for accounting periods ending in 2026 is available since April 2026: for filing through ROS online and the ROS Return Preparation Facility (RPF).

The updates to the 2026 return are summarised for the highlighted panels.

Company Details	1	Updated
Trading Results	2	Updated
Extract from Accounts	3	Updated
Irish Rental Income	4	Updated
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	Updated
Capital Gains (Development Land)	13	
Close Company Surcharge	14	
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Property Based Incentives	18	Updated
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Figure 1: Summary of ROS CT1 ‘panels’ showing updates in the 2026 CT1

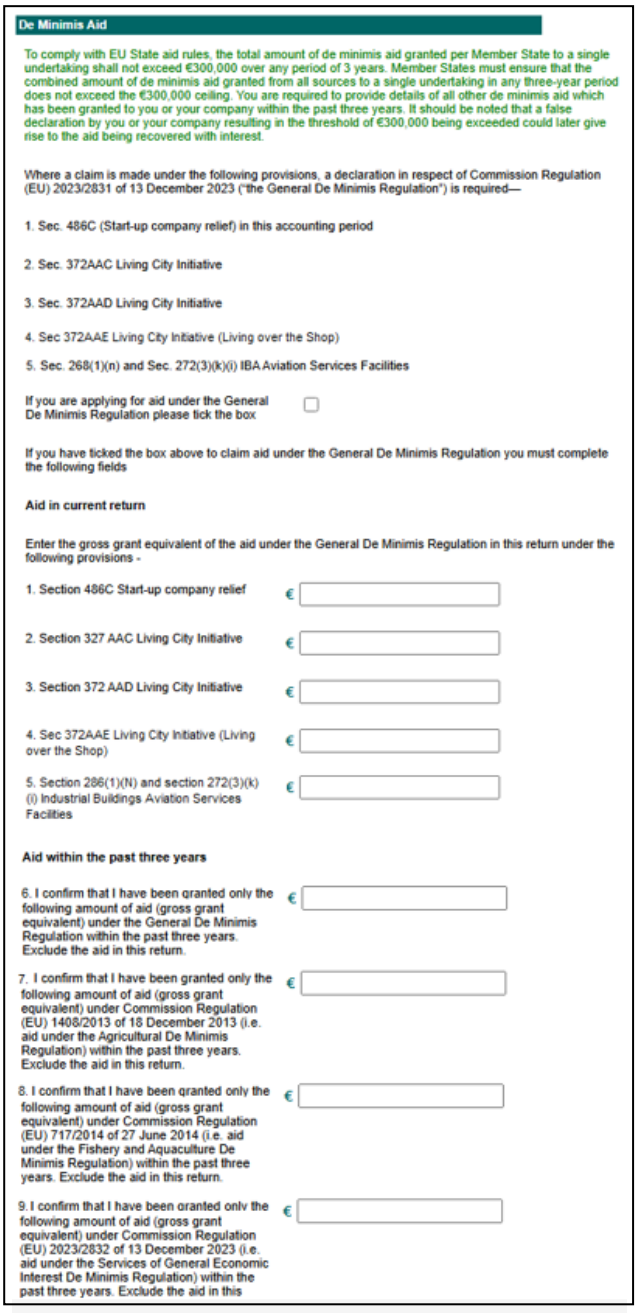
1 Company Details Panel

1.1 De Minimis Aid

Information relating to De Minimis Aid regulations is contained in Tax and Duty Manual (TDM) Part 37-00-39.

Two new fields have been added for claims under section 372AAE Living City Initiative (Living over the shop).

New validation has been introduced which prevents the sum of fields 1 to 8 from breaching the De Minimis threshold of €300,000. If they do a message will be displayed asking the filer to review their figures.



De Minimis Aid

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.

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—

1. Sec. 486C (Start-up company relief) in this accounting period
2. Sec. 372AAC Living City Initiative
3. Sec. 372AAD Living City Initiative
4. Sec 372AAE Living City Initiative (Living over the Shop)
5. Sec. 268(1)(n) and Sec. 272(3)(k)(i) IBA Aviation Services Facilities

If you are applying for aid under the General De Minimis Regulation please tick the box ☐

If you have ticked the box above to claim aid under the General De Minimis Regulation you must complete the following fields

Aid in current return

Enter the gross grant equivalent of the aid under the General De Minimis Regulation in this return under the following provisions -

1. Section 486C Start-up company relief €
2. Section 327 AAC Living City Initiative €
3. Section 372 AAD Living City Initiative €
4. Sec 372AAE Living City Initiative (Living over the Shop) €
5. Section 286(1)(N) and section 272(3)(k)(i) Industrial Buildings Aviation Services Facilities €

Aid within the past three years

6. 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. €
7. 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. €
8. 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. €
9. 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 €

Figure 2: Revised validation for state aid under De Minimis regulations.

1.2 Transfer pricing

Further details relating to Transfer Pricing can be found here Part 35A.

Additional text has been included in the fields relating to the requirement to prepare a Local file or Master file under section 835G.

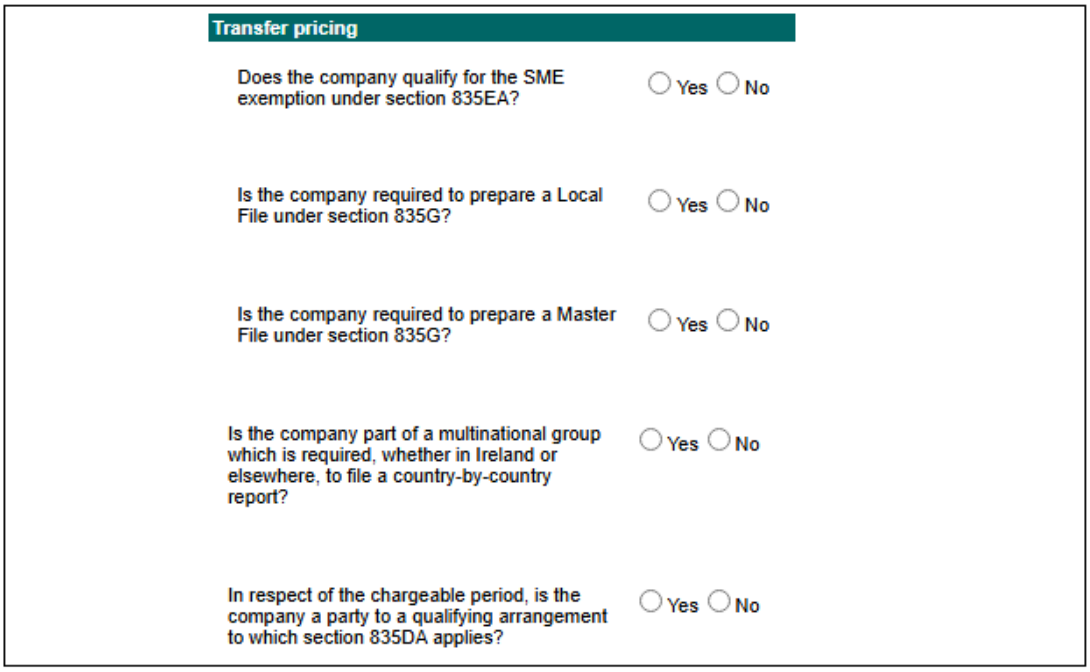


Figure 3: Additional text for section 835G

1.3 Residency Details

Three new fields have been added to the residency section. They are:

Enter your Tax Identification Number for that country

Enter your company name in that country

Enter your address in that country

The text relating to the tick box at the top of the section has been updated to reflect the new fields.

These fields are mandatory if the tick box is ticked.

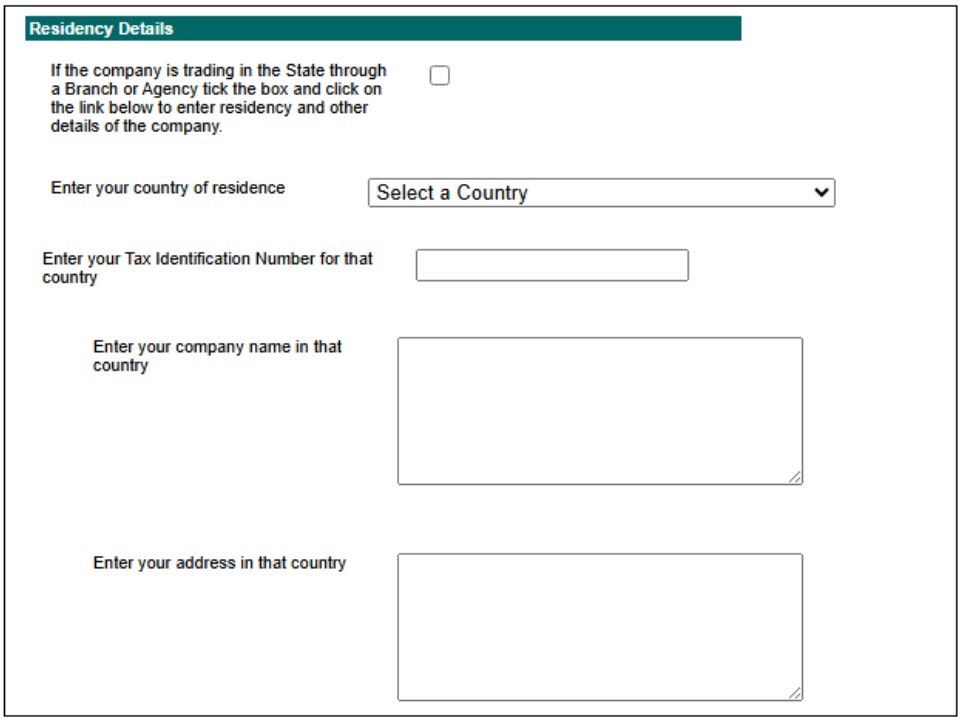


Figure 4: Additional fields and text on Residency panel

1.4 Group Relief surrender of losses.

The text for the tick box relating to whether the company is surrendering group losses has been amended.

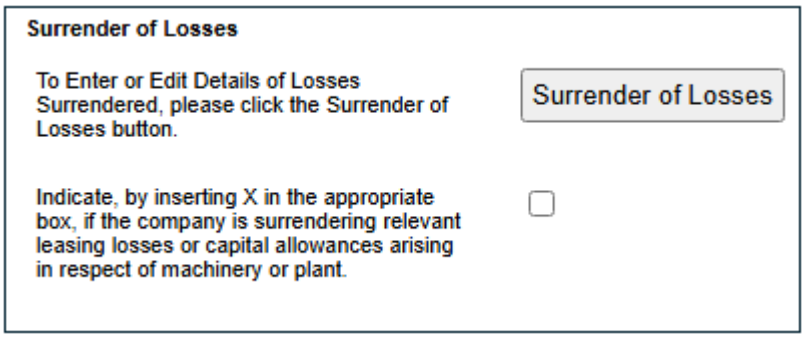


Figure 5: Amended text at tick box

Section 403(1)(d)(ii)(V) (i.e. “activities which are ancillary to the activities referred to in clauses (I) to (IVB)”) have been added to the list of qualifying activities on the Surrender of losses panel.

Further details in relation to sections 403 and 404 can be found in TDM Part 04-05-05.

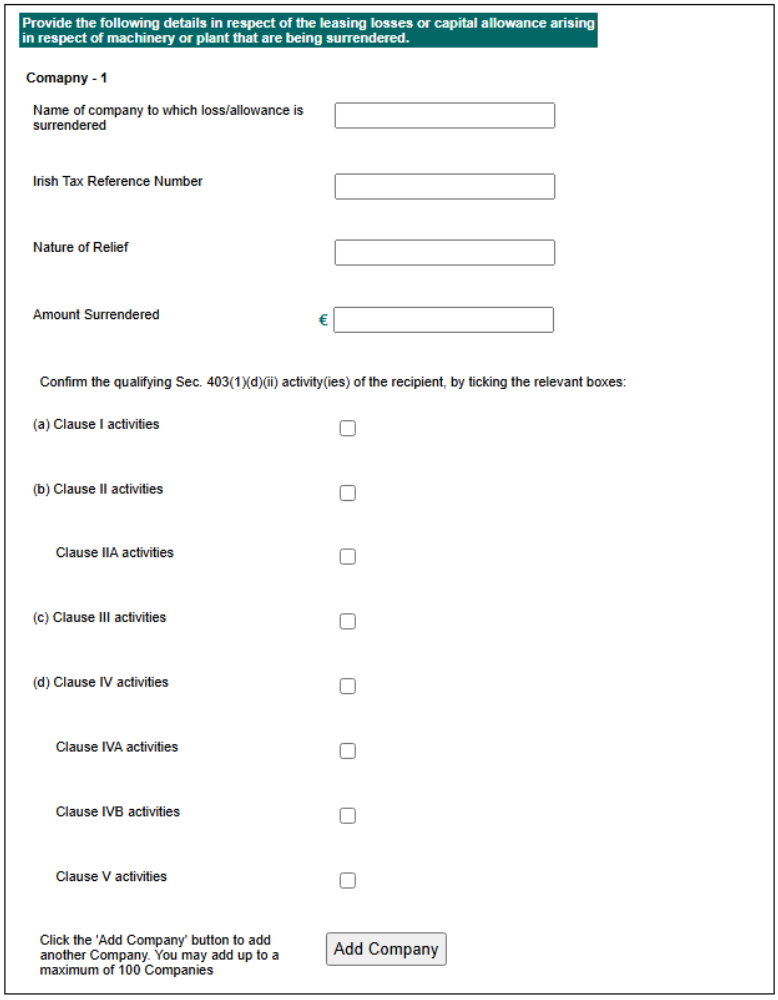


Figure 6: Clause V activities are now included in Surrender of losses section.

1.5 Group Relief claim to losses.

The text for the tick box relating to whether the company is surrendering group losses has been amended.

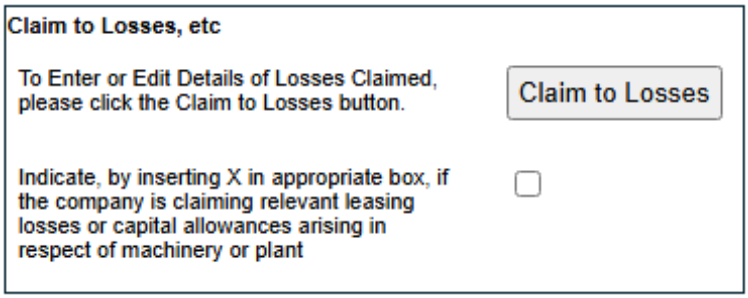


Figure 7: Amended text at tick box.

Section 403(1)(d)(ii)(V) (i.e. “activities which are ancillary to the activities referred to in clauses (I) to (IVB)”) have been added to the list of qualifying activities on the claim to losses section.

Further details in relation to sections 403 and 404 can be found in TDM Part 04-05-05.

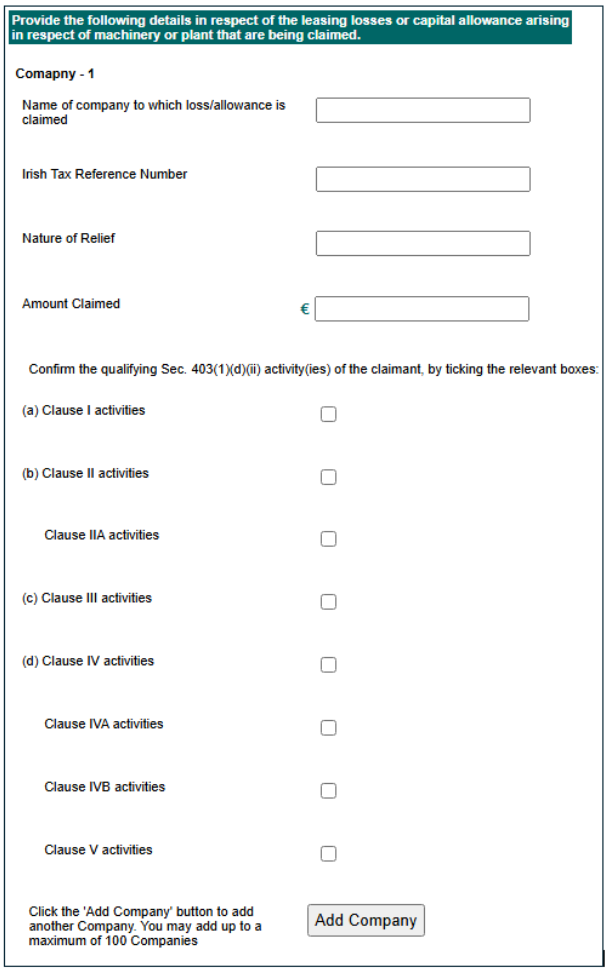


Figure 8: Clause V activities are now included in Claim to losses section.

1.6 Section 299 Leases agreed with Corporate Lessees

Further information relating to Lease Taxation can be found in TDM Part 04-05-05.

The fields, "Total claim", "Total claimed under S299(5)(h)(ii) in respect of a relevant lease" and the calculate button at the end of the section have been removed.

The following text has been added:
"Open Market Value of the Leased Asset (within the meaning of section 289(1)) at outset of lease"
"Lease Income arising in accounting period under section 299(4)"
"Actual Lease payments receivable in accounting period"
"Capital Allowances Foregone in accounting period by reason of section 299"

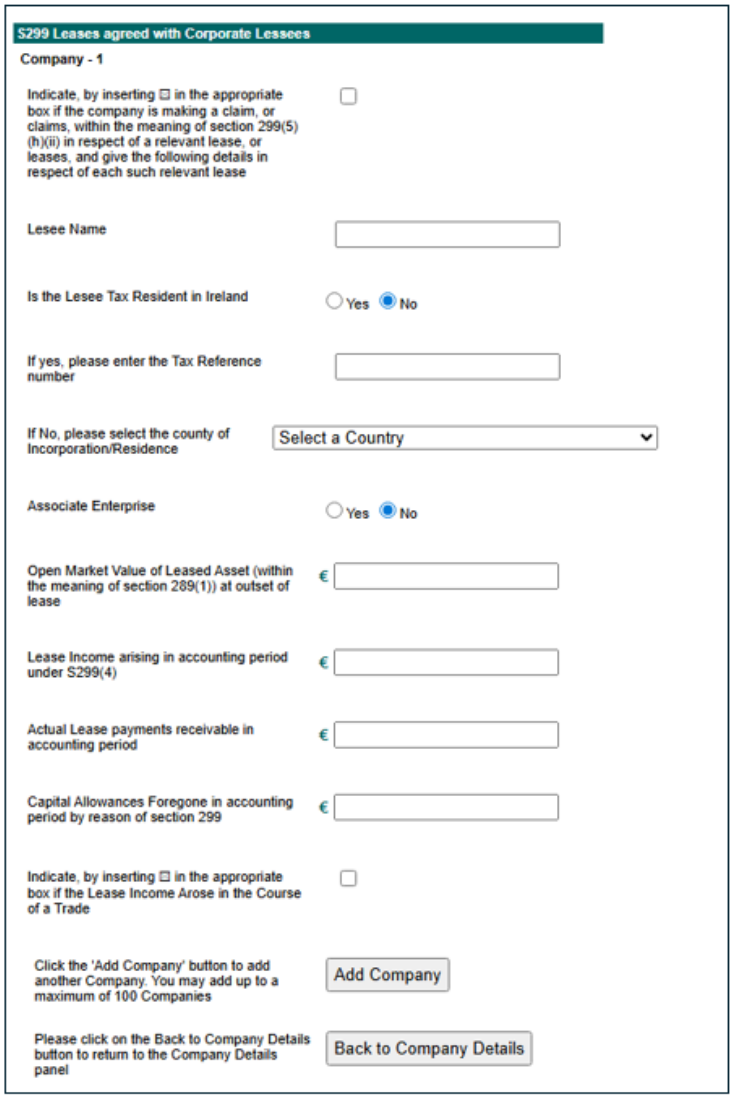


Figure 9: Updated section for Lease agreed with Corporate Lessees

1.7 Section 299 Leases agreed with Corporate Lessors

Further information relating to Lease Taxation can be found here [Part 04-05-05]

The fields “Total claim” and “Total claimed under S299(5)(h)(ii) in respect of a relevant lease or leases” and the calculate button have been removed.

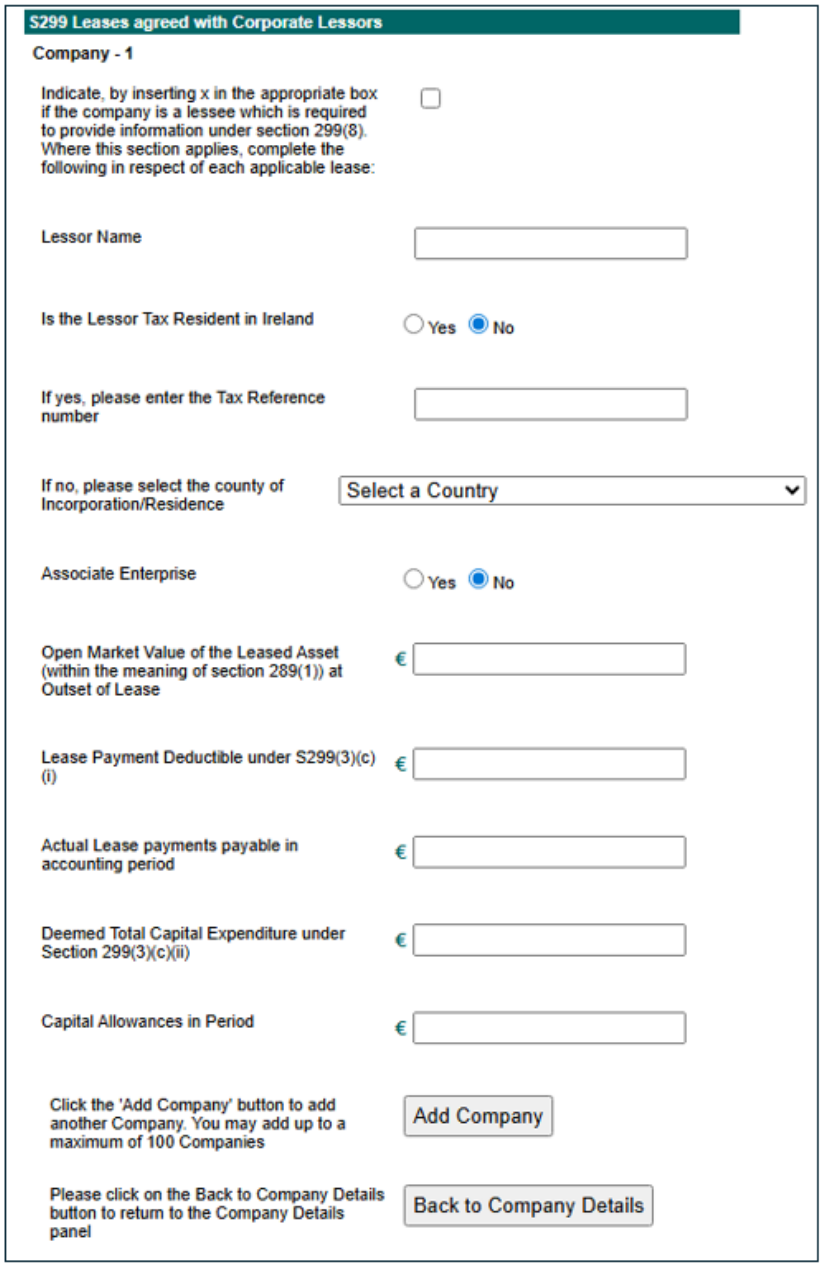


Figure 10: Updated section for Lease agreed with Corporate Lessors

2 Trading Results

2.1 Relief under section 291A

Further information relating to capital allowances for Intangible Assets can be found in TDM Part 09-02-05.

New fields have been added to capture details of balancing allowances, to include (i) balancing allowances in respect of specified intangible assets available to claim for this accounting period, (ii) balancing allowances in respect of specified intangible assets used for this accounting period and (iii) unused balancing allowances in this accounting period in respect of specified intangible assets, available for carry forward to succeeding accounting periods.

These fields, which relate to amendments made in Finance Act 2025, are only applicable in respect of any balancing allowances that arise from an event referred to in section 288(1), which occurs on or after 8 October 2025. Any balancing allowances that arise from an event referred to in section 288(1), which occurs prior to 8 October 2025, are not required to be disclosed in the Form CT1.

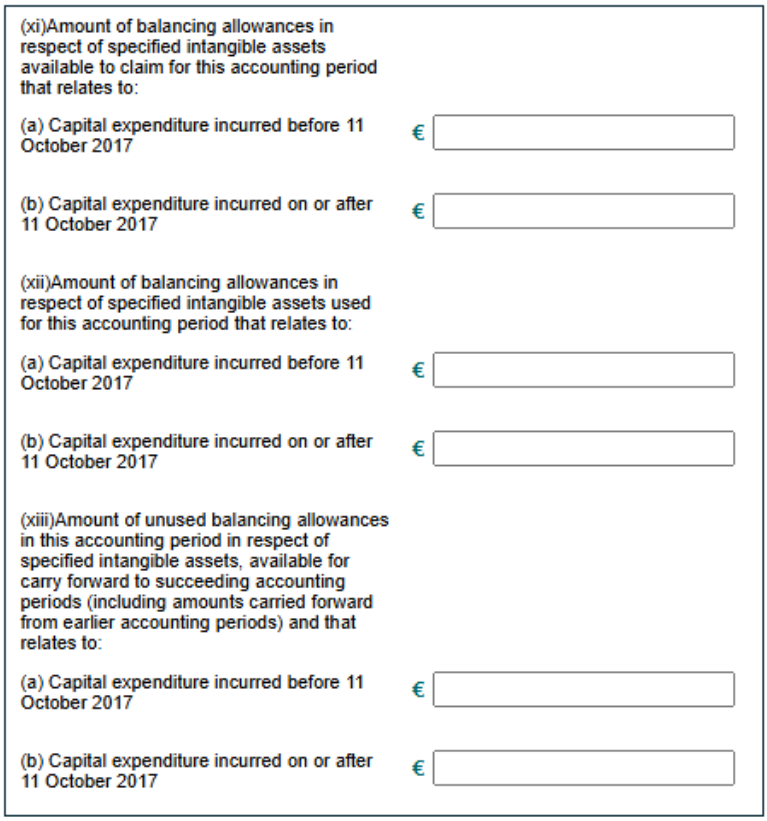


Figure 11: New fields added to capital allowances under S291A for balancing allowances.

An additional field has also been added to capture the amount of capital expenditure incurred in the accounting period on the provision of specified intangible assets for the purposes of the trade in respect of which relief is being claimed. A note is included in Form CT1 to confirm that the field is also required to be completed in circumstances where the amount of relief available in the accounting period is NIL or the amount of relief used in the accounting period is NIL.

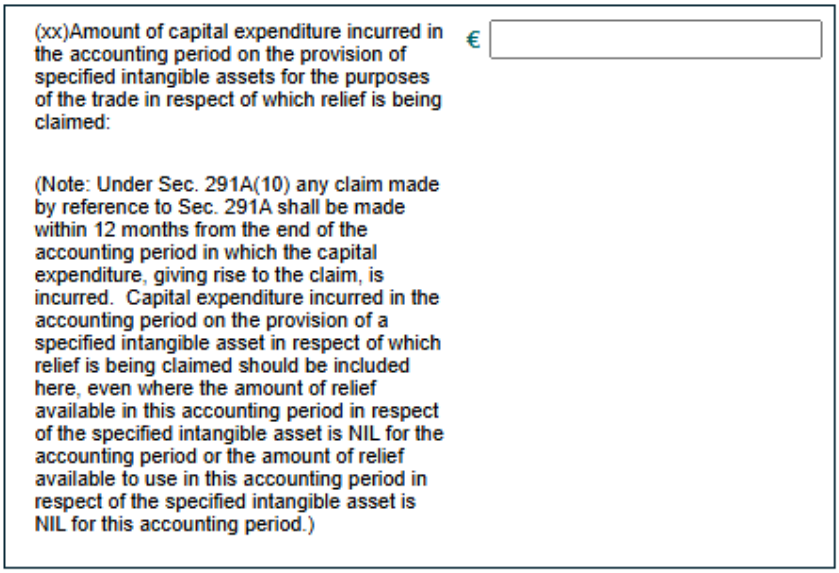


Figure 12: New field and explanatory note at the end of 291A section

2.2 Capital Allowances relating to slurry storage

The field for capital allowances relating to slurry storage under 658(2)(b) has been moved from Industrial buildings/Farm buildings to Machinery and plant.

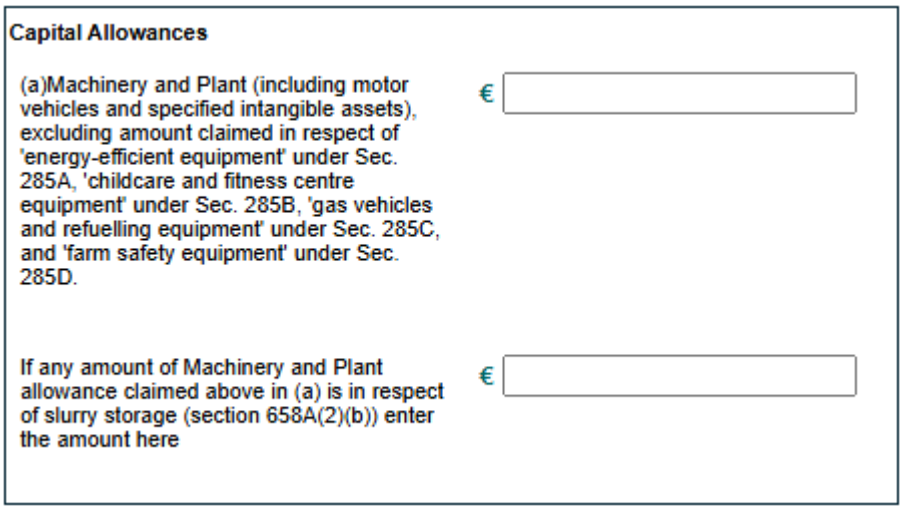


Figure 13: Capital Allowances in respect of slurry storage now under Machinery and Plant

2.3 Capital Allowances relating to farm safety equipment

Further information relating to S285D can be found in TDM Part 09-02-07.

Validation has been included relating to Capital Allowances for farm safety equipment. If an amount is entered at (e) Machinery and Plant- Farm safety equipment (Section 285D TCA 1997) then a valid certificate must be entered below it and the amount relevant to that certificate. The sum of all certificates entered cannot be greater than the amount entered at (e).

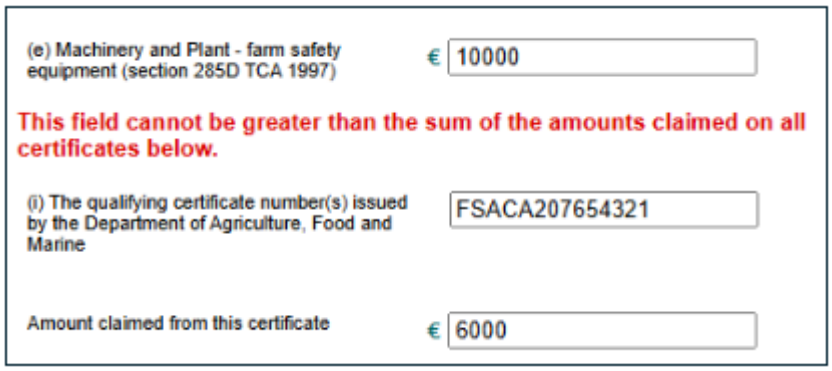


Figure 14: Example of validation error for farm safety equipment.

2.4 Enhanced CT deduction under section 81E

A new section has been added for enhanced corporation tax credit under section 81E.

These fields are informational. The deduction is already claimed in the Case I profits reported on the Form CT1 at section 2.2 (“Profits before Capital Allowances (where a loss occurs show 0.00)”). This figure includes the enhanced deduction.

Further information on the deduction under section 81E can be found in TDM Part 04-06-27.

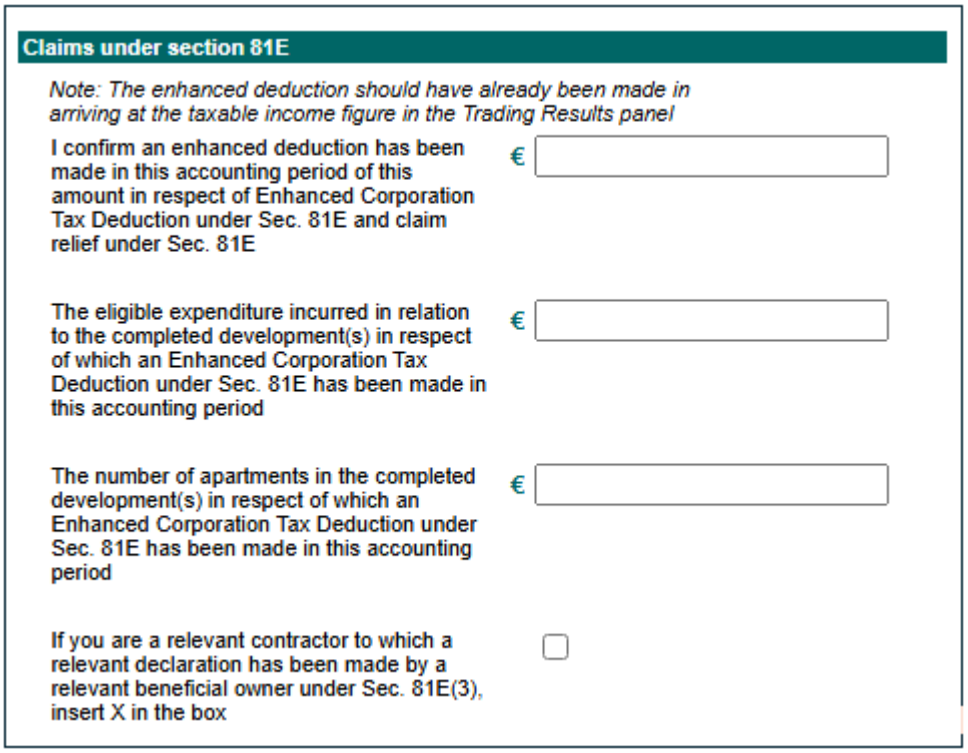


Figure 15: New section for enhanced deductions under Section 81E

2.5 Stock exchange listing expenditure

The fields for deductions made under section 81D has been moved from the Extracts from accounts panel to the end of the Trading results panel.

Further information relating to Stock Exchange listings can be found in TDM Part 04-06-25.

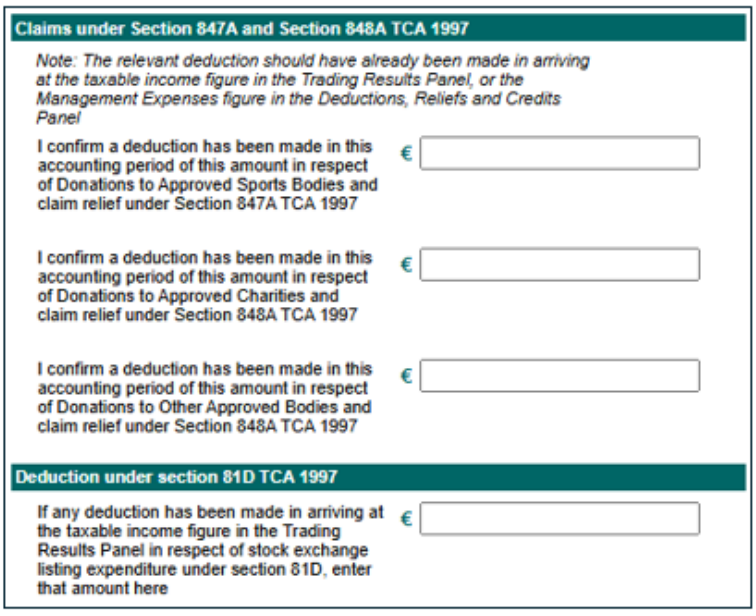


Figure 16: New location for deductions under S81D

3 Extracts from accounts

3.1 Stock exchange listing expenditure

The fields for deductions made under section 81D has been moved from the Extracts from accounts panel to the end of the Trading results panel.

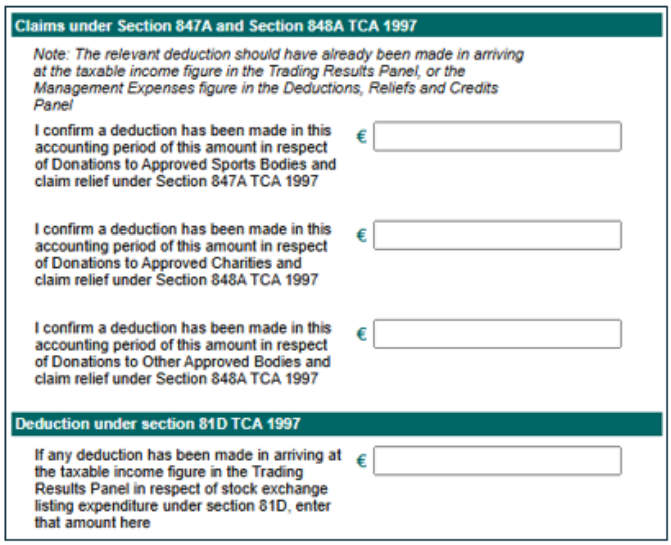


Figure 17: New location for deductions under S81D

4 Irish Rental Income

4.1 Exemptions for cost rental dwellings

A new section has been added for rental income exemptions under section 222.

Further information of this exemption can be found here Part 07 .

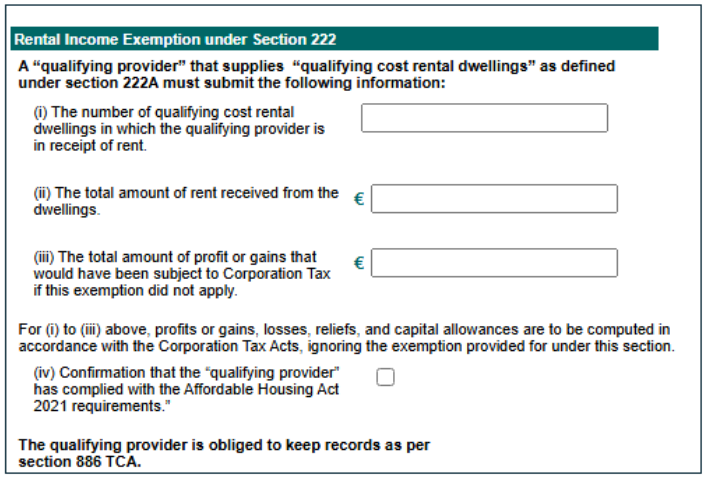


Figure 18: New location for deductions under Section 222

4.2 Rental Capital Allowances

Information on the Living City Initiative can be found in TDM Part 10-13-01.

The section for rental capital allowances has been updated to include reference to Living City Initiative under section 372AAE.

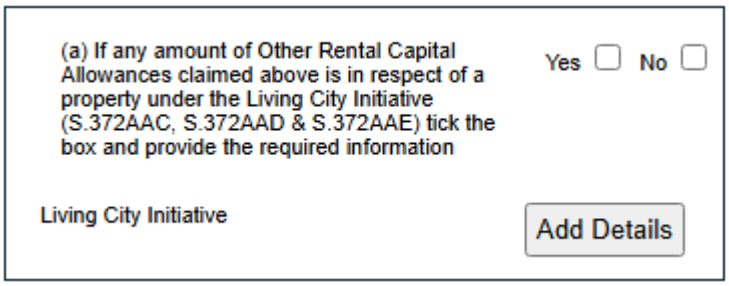


Figure 19: Rental Capital Allowances with updated reference to S372AAE

The living City Initiative fields have also been updated to include section 372AAE.

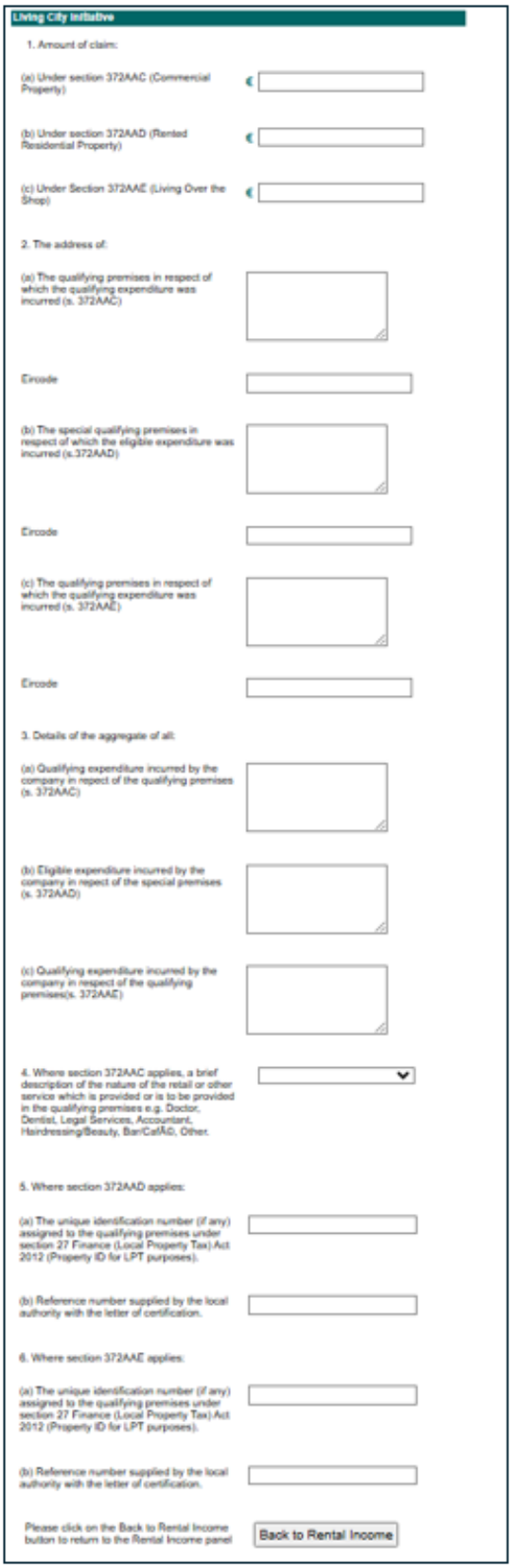


Figure 20: Updated Living City Initiative section

5 Irish Investment and Other Income

5.1 Clawback section for Unscripted Production corporation tax credit

A new section for clawback of unauthorised unscripted production credit under 487A(31) has been added.

This section will operate the same as the R&D clawback and Digital Games clawback panels in that any unauthorised amount entered in this section will be taxed as income at 25% and included in the overall CT1 calculation.

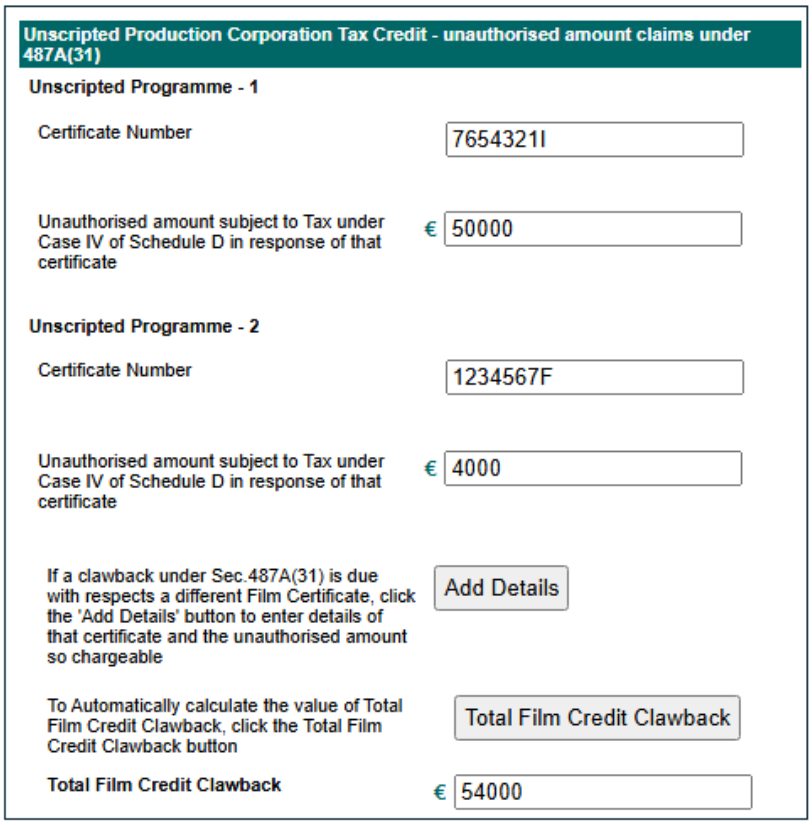


Figure 21: Example of calculation of clawback for Unscripted Productions

Clicking on the “Add details” button allows the filer to add details of another unscripted programme. The “Total Film Credit Clawback” button calculates the total amount of unauthorised credit to be taxed at 25%.

5.2 Digital Games interim corporation tax credit section 481A(19)

Guidance on Digital Games Tax Credit is set out in TDM Part 15-02-07.

The fields “Accounting period in which expenditure incurred begin date” and “Accounting period in which expenditure incurred end date” have been removed.

A New field “Date of issue of the post-release extension to the interim certificate, if applicable” has been added to cater for post release extension claims. Some of the other fields have been re-worded slightly to provide more clarity to filers.

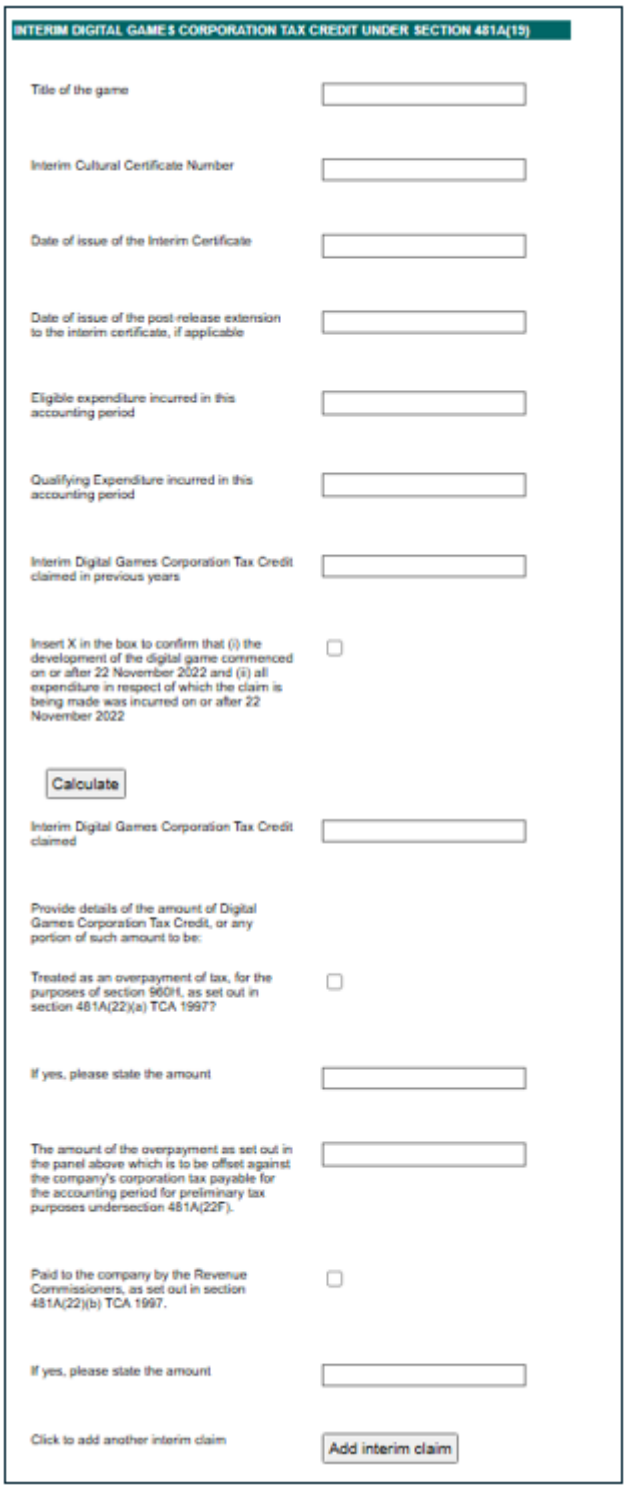


Figure 22: Field changes to interim claims under Section 481A(19)

5.3 Digital Games corporation tax credit section 481A(20)

Guidance on Digital Games Tax Credit is set out in TDM Part 15-02-07.

The fields “Accounting period in which expenditure incurred begin date” and “Accounting period in which expenditure incurred end date” have been removed. Some of the other fields have been re-worded slightly to provide more clarity to filers.

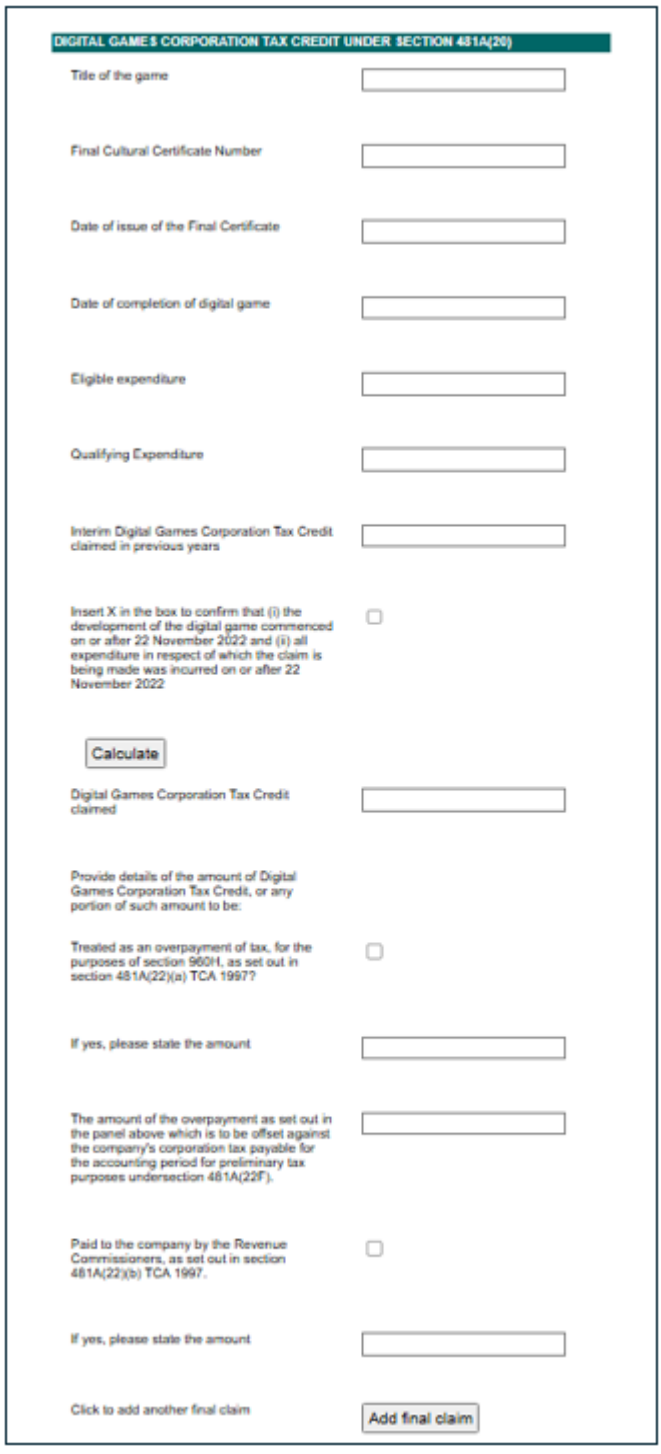


Figure 23: Field changes to claims under Section 481A(20)

6 Research and Development

6.1 Research and Development section 766C

Two new fields have been added to this 766C section. One is to cater for the new 35% rate, and the other is to cater for new threshold of €87,500. The 35% rate and the threshold of €87,500 apply in respect of an accounting periods with a specified return date on or after 23 September 2027. In general, this applies in respect of an accounting period ending on or after 31 December 2026 (the tax credit should be in respect of all qualifying expenditure attributable to the company in this accounting period).

There are various other text amendments to provide further clarity to filers.

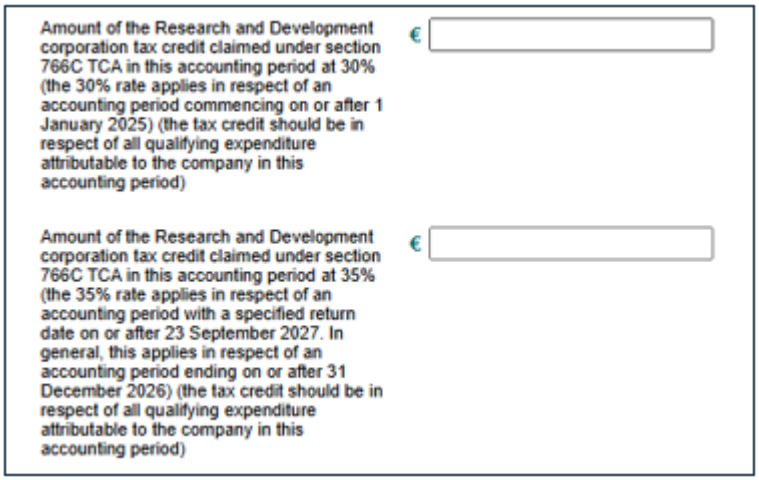


Figure 24: New field for 35% rate on section 766C panel

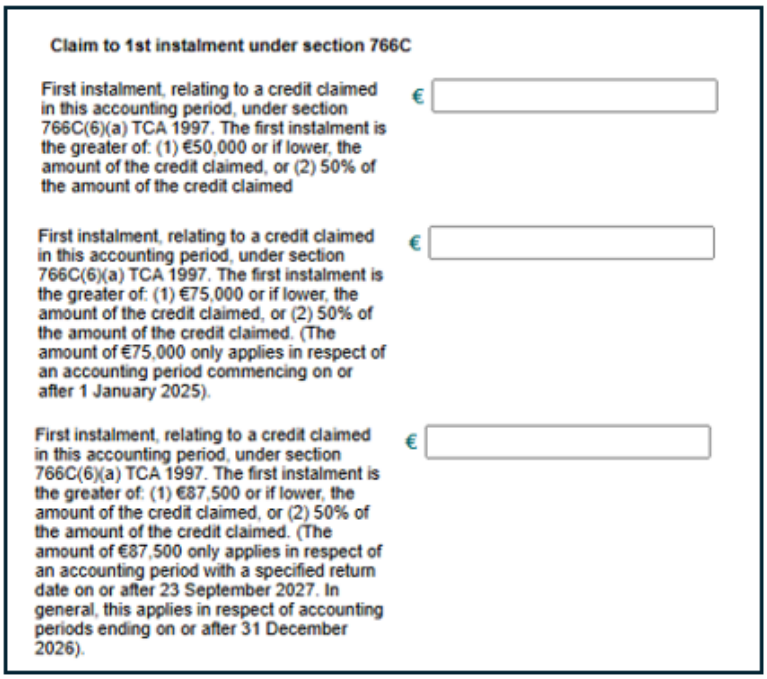


Figure 25: New field for threshold of €87,500 on section 766C panel

6.2 Research and Development section 766D

A new field has been added to this 766D section. This is to cater for the new 35% rate. The 35% rate applies in respect of an accounting period with a specified return date on or after 23 September 2027. In general, this applies in respect of an accounting period ending on or after 31 December 2026 (the tax credit should be in respect of all qualifying expenditure attributable to the company in this accounting period).

There are various other text amendments to provide further clarity to filers.

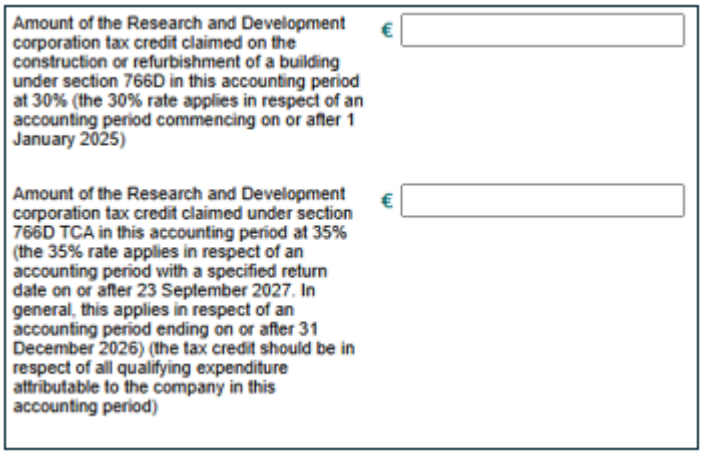


Figure 26: New field for 35% rate on section 766D panel

7 Film Corporation Tax Credit

7.1 VFX Film Credit

A new scheme for visual effects has been introduced in the Finance Act. This will work similarly to the Scéal Uplift scheme in that if certain criteria are met then the 40% rate is available for Visual effects. The VFX scheme will apply to all productions apart from animation. Eligible expenditure on VFX must be greater than €1 million. The date of issue of the certificate must be after the commencement date of the scheme. A company can only avail of one of either the Scéal Enhanced credit or the VFX credit. The VFX credit can only be claimed on the CT1 in amend mode, similar to the original Film Relief.

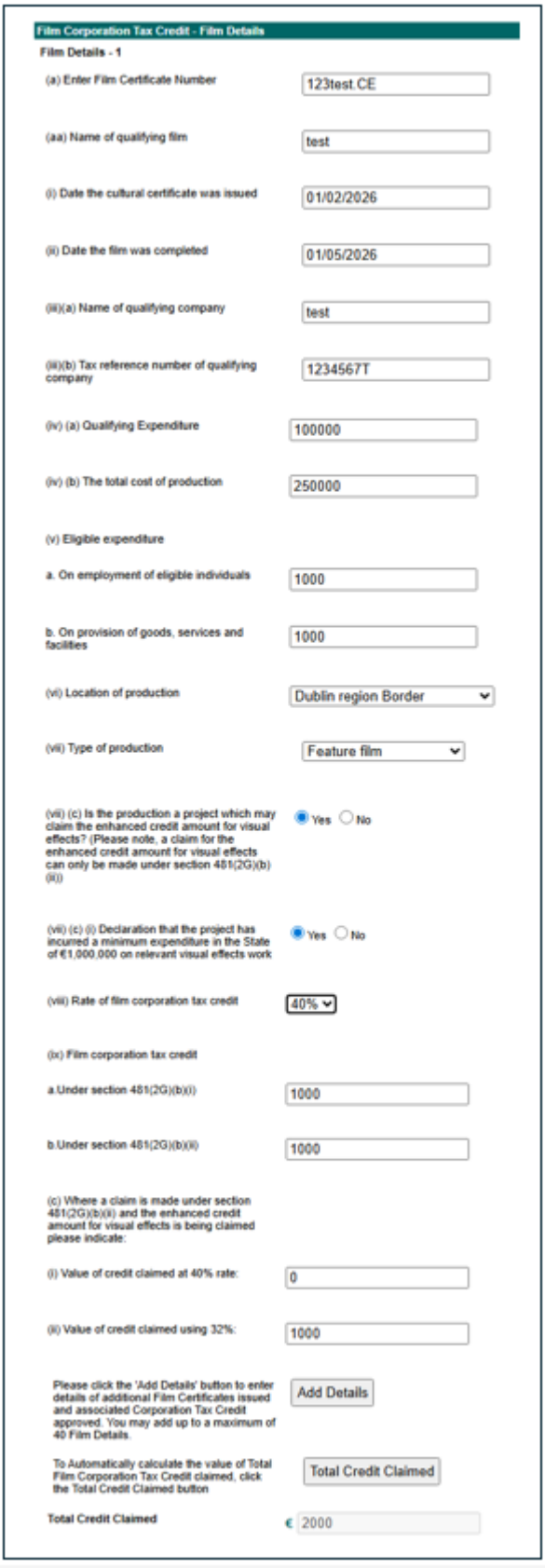


Figure 27: Example of VFX fields in use.

7.2 Interim Unscripted Production under section 487A(21)

A new section has been added to the Film Corporation Tax Credit panel. This will cater for interim claims for unscripted productions under S487A(21). The credit is calculated at 20% of the lowest of:

- eligible expenditure
- 80% of total cost of production
- **or**
- €15 million.

The amount of relief due depends on the production costs of the qualifying unscripted programme. The cost of on-screen services is excluded from qualifying expenditure.

Only expenditure incurred after the date of commencement of the incentive may qualify for the credit.

A filer can select an amount of the claim to be treated as an overpayment for the purposes of section 960H, meaning that this amount will firstly be offset against the company's liability and any excess amount will be refunded. They can also select an amount to be repaid directly to the company without any offset to other liabilities.

Further information on section 487A can be found here Part 15.

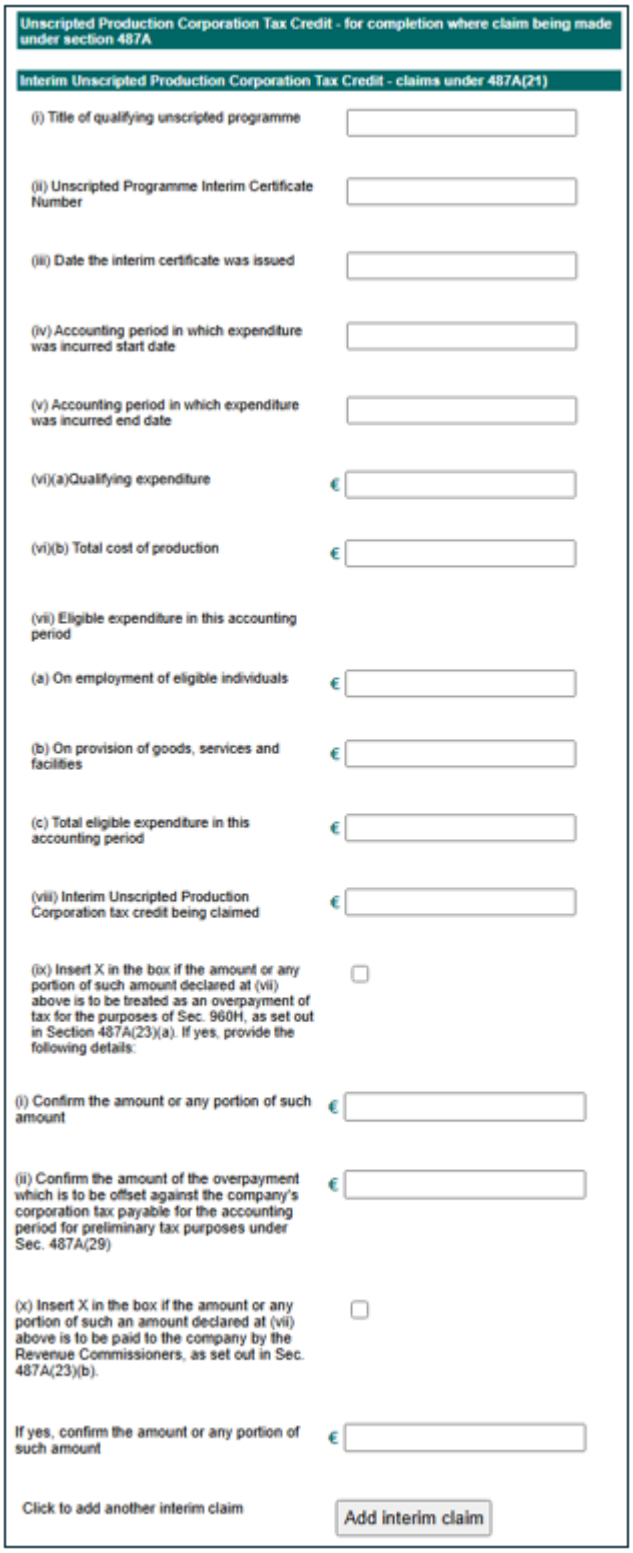


Figure 28: New section for interim claims under section 487A(21)

7.3 Unscripted Production under section 487A(22)

A new section has been added to the Film Corporation Tax Credit panel. This will cater for final claims for unscripted productions under S487A(22). The credit is calculated at 20% of the lowest of:

- eligible expenditure
- 80% of total cost of production
- **or**
- €15 million.

The amount of relief due depends on the production costs of the qualifying unscripted programme. The cost of on-screen services is excluded from qualifying expenditure. The eligible expenditure in respect of a completed programme must not be less than €125,000 and the qualifying expenditure must be greater than €250,000.

Only expenditure incurred after the date of commencement of the incentive may qualify for the credit.

A filer can select an amount of the claim to be treated as an overpayment for the purposes of section 960H, meaning that this amount will firstly be offset against the company's liability and any excess amount will be refunded. They can also select an amount to be repaid directly to the company without any offset to other liabilities.

Further information on section 487A can be found here Part 15.

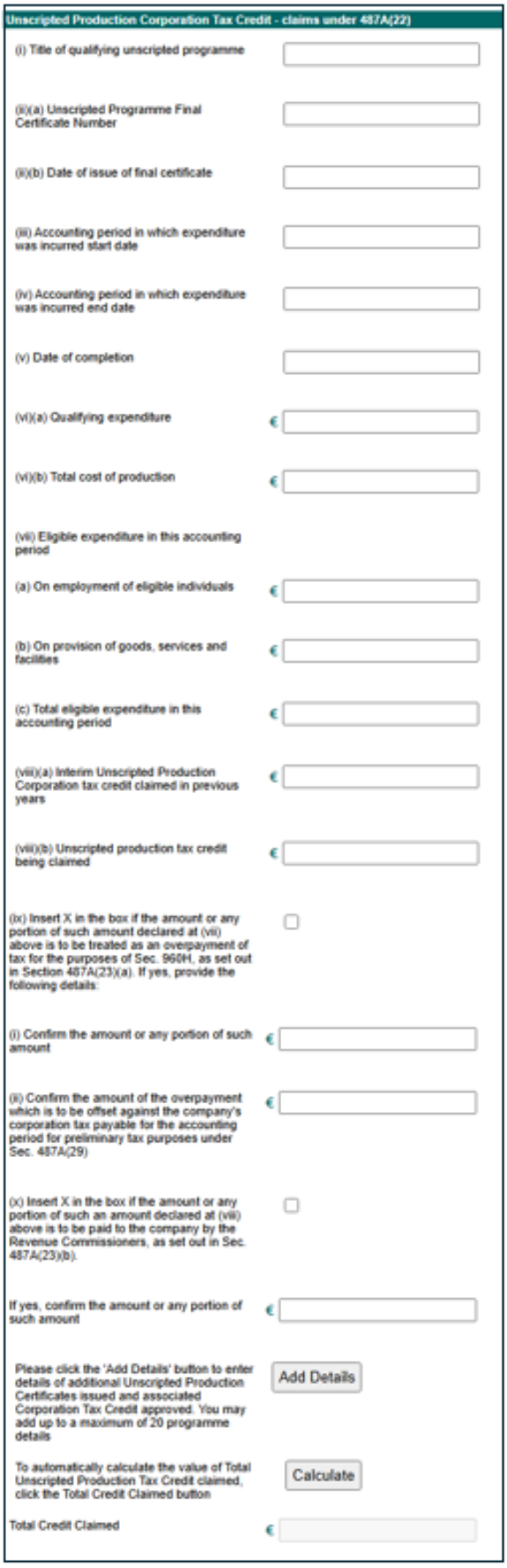


Figure 29: New section for final claims under section 487A(22)

8 Property based incentives

8.1 Living City Initiative S372AAE

The property based incentives panel has been updated to include Living City Initiative section 372AAE.

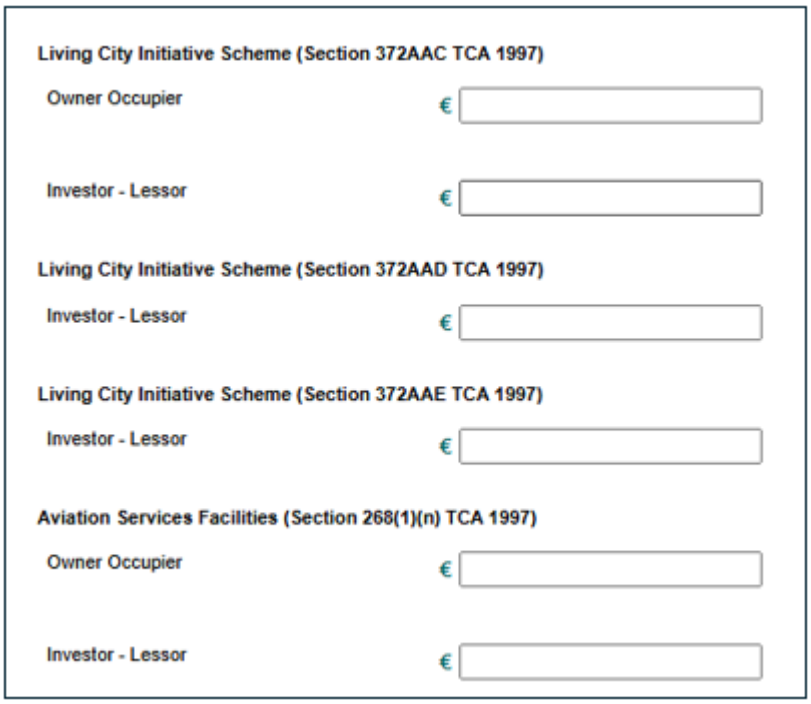


Figure 30: Property based incentive panel now includes S372AAE

Appendix 1: Extract from Accounts

2026 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

2026 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

2026 CT1 Extracts from Accounts		**Change / validation / notes**
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
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

2026 CT1 Extracts from Accounts		**Change / validation / notes**
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