

Changes for Reporting R&D Claims.

If you have previously made claims for Research and Development (R&D) reliefs, you will be familiar that we are reporting these on your corporation tax returns (CT600).

How has the reporting of R&D reliefs changed?

HMRC has introduced new CT600 supplementary pages to complete for Research and Development Expenditure Credit (RDEC) and R&D enhanced expenditure (SME scheme) claims. The supplementary pages (CT600L) will be required by HMRC for all CT600 returns filed on or after 6 April 2021.

How will the changes take place in Lesser & Co?

We will be implementing the supplementary pages (CT600L) in our TaxCalc 2021 software, in readiness for CT600s being filed on or after 6 April and as an option to use prior to that date.

After the TaxCalc 2021 release (due in March), we will have the option of using the supplementary pages for completing R&D claims.

For CT600 returns created on or after 6 April 2021, the supplementary pages will be mandatory.



R&D