RELEASE NOTES FOR RELATE CORPORATION TAX

VERSION 2026.7.1.0

Tax Year 2026 | July 2026

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Relate Corporation Tax Version 2026.7.1.0 — What's New

This release updates Relate Corporation Tax for the Revenue Online Service (ROS) Form CT1 schema version 26 (formversion=26) for Tax Year 2026. It introduces 13 areas of new and enhanced functionality across the CT1 return and removes 4 sets of fields that no longer apply under the version 26 schema. The changes are summarised below, with a detailed description, field specifications and illustrative screenshots provided for each change in the sections that follow.

Document Information

Application	Relate Corporation Tax
Application Version	2026.7.1.0
CT1 Form Version	26 (formversion=26)
Schema Namespace	http://www.ros.ie/schemas/formct1/v26/
Tax Year	2026
Release Date	July 2026
Classification	Customer Release Note

Summary of Changes

Change	Section	Description
NEW	**Company Details**	Group for Irish Tax Purposes - company name / tax reference for claimed and surrendered losses, plus Section 403(2)(d)(ii) activity indicator
NEW	**Company Details**	De Minimis Aid - new gross grant under Living City Initiative section 372AAE
NEW	**Company Details**	Country of Residence - tax ID, company name, address and relevant migration date
NEW	**Trading Results**	Relevant Trade within Section 291A - seven new balancing allowance and relief fields
NEW	**Trading Results**	Section 81E - expenditure on the construction of apartments deduction fields
NEW	**Rental Income**	Cost Rental Dwellings - qualifying dwellings, rent, gains and Housing Act confirmation
NEW	**Rental Income**	Living City Initiative section 372AAE - owner-occupier qualifying expenditure fields
NEW	**Research & Development Credit**	Section 766C - corporation tax at 35% and first instalment credit
NEW	**Research & Development Credit**	Section 766C - employee details restructured into 1st, 2nd and 3rd instalment grids
NEW	**Research & Development Credit**	Section 766D - corporation tax at 35%
NEW	**Digital Games Relief**	Interim claim under section 481A(19) - date of issue
NEW	**Irish Investment Income**	Film clawback under section 487A - certificate reference, chargeable amount and total

NEW	**Summary Calculation**	Unscripted production tax offset/refund and section 487A film clawback amounts
REMOVED	**Trading Results**	Trade Profits - Farm Buildings and slurry storage (section 658A) expenditure fields removed
REMOVED	**Company Details**	LACL and LAC Lessors claim details - "Total Claimed" attribute removed
REMOVED	**Research & Development Credit**	Section 766C - legacy flat employee PPSN / amount attributes removed
REMOVED	**Digital Games Relief**	Accounting period begin / end removed under sections 481A(19) and 481A(20)

New Features

1. Company Details - Group for Irish Tax Purposes

NEW

Claimed and Surrendered Losses - Company Name / Tax Reference and Section 403(2)(d)(ii) Activity

- We have enhanced the Group for Irish Tax Purposes panel under Company Details with additional details for claimed and surrendered losses for Tax Year 2026.
- Claim to Losses - Name and Tax Reference Number (ClaimToLossesNamePpsn): the name and Irish tax reference number of the company from which the losses are claimed. The name is stored in CTaxDetailsClaimedLoss (up to 40 characters).
- Surrender of Losses - Name and Tax Reference Number (SurrenderOfLossesNamePpsn): the name and Irish tax reference number of the company to which the losses are surrendered, stored in CTaxDetailsSurrenderedLoss.
- A new Section 403(2)(d)(ii) activity indicator (clause_4_Activity4) confirms the qualifying Section 403(2)(d)(ii) activities on both the Additional Details of Claimed Loss list (claimant) and the Additional Details of Surrendered Loss list (recipient). It is submitted as a boolean (true/false) value in the CT1 v26 schema.

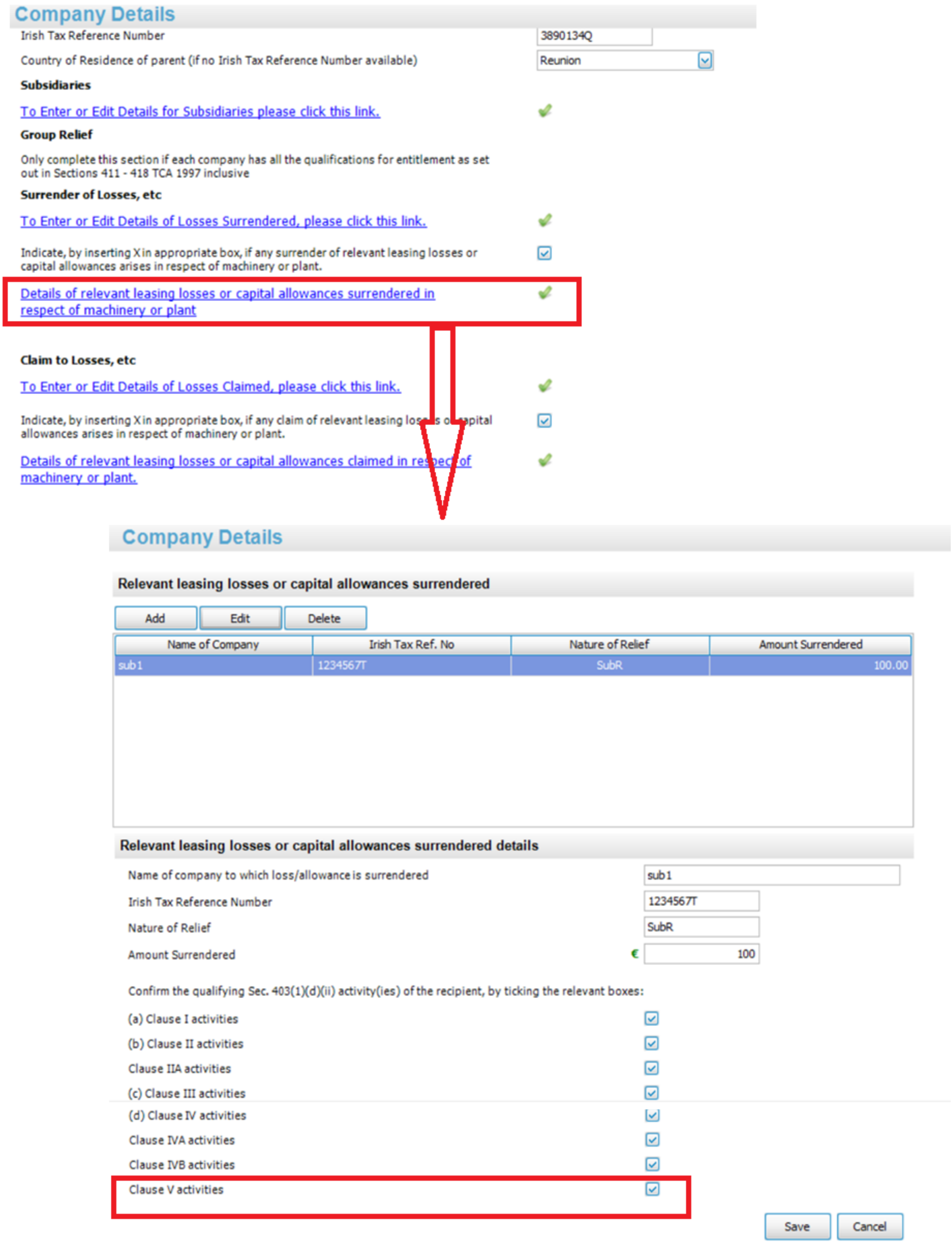


Figure 1: Surrender of Losses - company name / tax reference and Section 403(2)(d)(ii) activity indicator

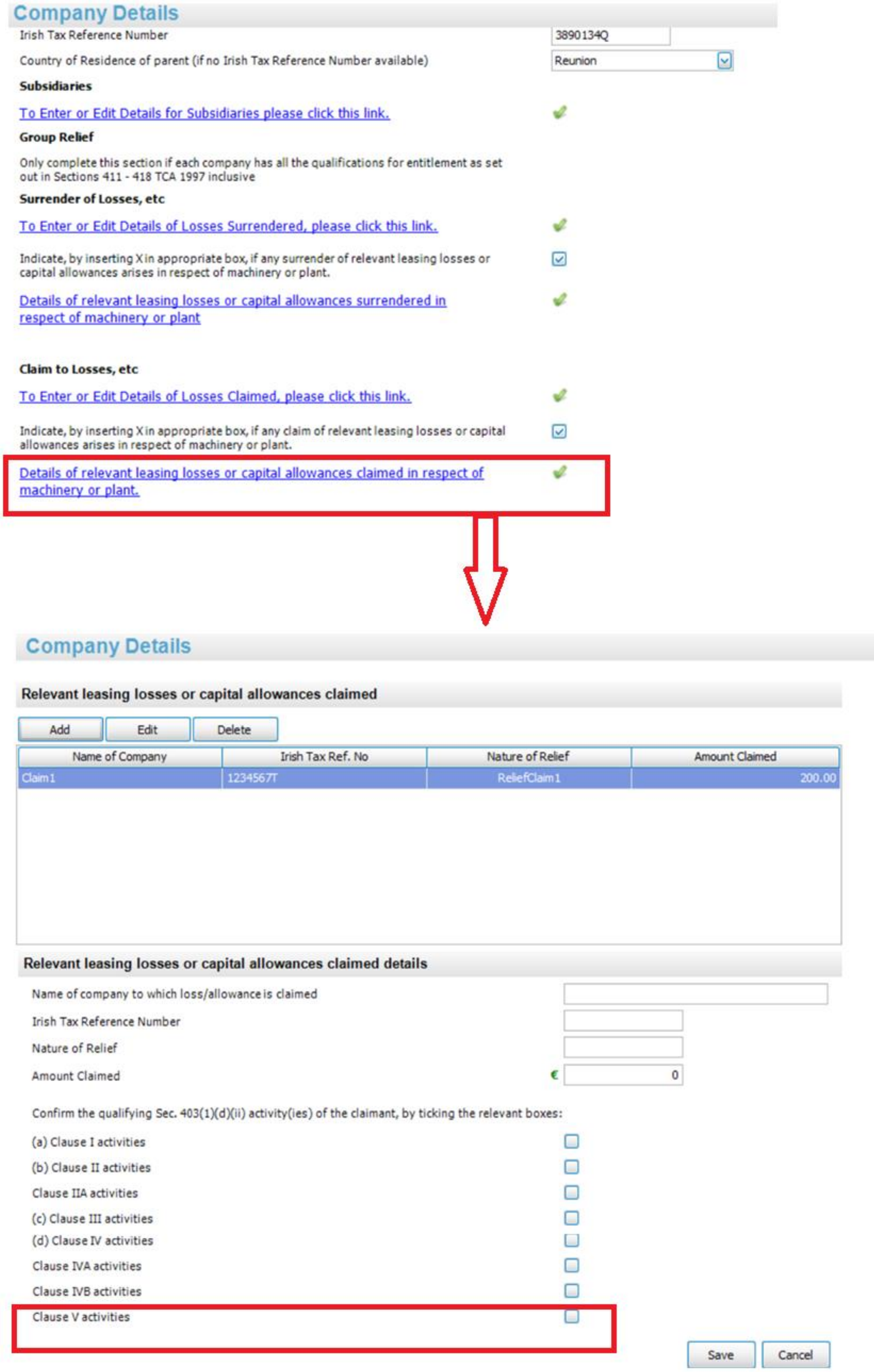


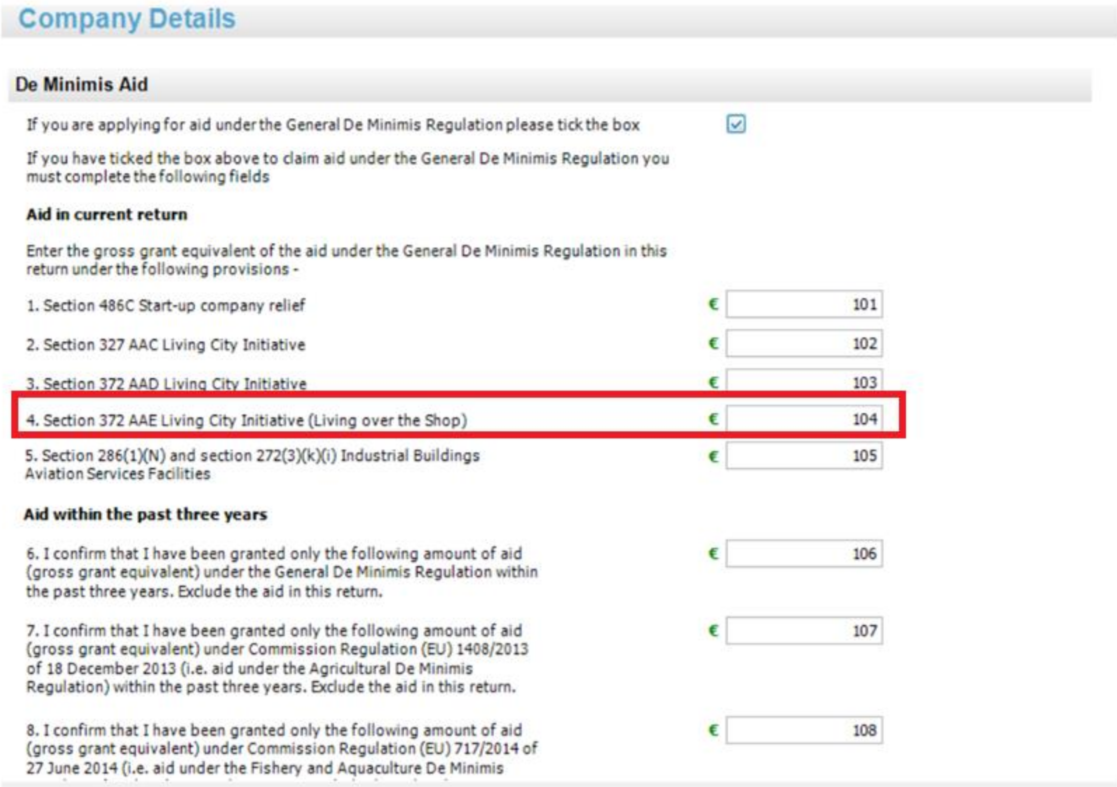
Figure 2: Claim to Losses - company name / tax reference (ClaimToLossesNamePpsn) and Section 403(2)(d)(ii) activity indicator

2. Company Details - De Minimis Aid

NEW

Living City Initiative - Gross Grant under Section 372AAE

- A new monetary field, Gross Grant under Living City Initiative section 372AAE (grossGrantLCI372AAE), has been added to the De Minimis Aid panel under Company Details.
- It sits alongside the existing section 372AAC and section 372AAD gross grant fields and captures the gross grant or aid received under section 372AAE.
- The value is stored in CTaxCompanyDetails and submitted as a monetary amount (euros16) in the CT1 v26 schema.



Company Details

De Minimis Aid

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	€	101
2. Section 327 AAC Living City Initiative	€	102
3. Section 372 AAD Living City Initiative	€	103
4. Section 372 AAE Living City Initiative (Living over the Shop)	€	104
5. Section 286(1)(N) and section 272(3)(k)(i) Industrial Buildings Aviation Services Facilities	€	105

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.	€	106
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.	€	107
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	€	108

Figure 3: Gross Grant under Section 372AAE in the De Minimis Aid panel

3. Company Details - Country of Residence

NEW

Country of Residence Details

- Four new fields have been added to the Company Details panel to capture additional country of residence information.
- Country of Residence Tax ID (countryOfResidenceTaxID) - text up to 50 characters.
- Country of Residence Company Name (countryOfResidenceCompanyName) - text up to 100 characters.
- Country of Residence Address (countryOfResidenceAddress) - text up to 140 characters.
- Relevant Migration Date (relevantMigrationCountry) - an optional date entered in DD/MM/YYYY format. Note: although the attribute name refers to a country, the CT1 v26 schema types this value as a date.
- All four values are stored in CTaxCompanyDetails.

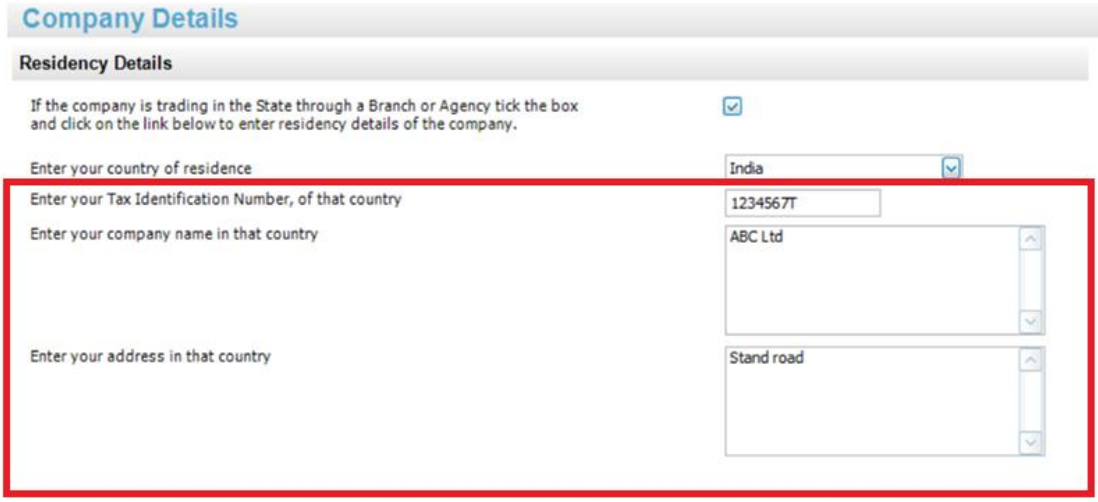


Figure 4: Country of Residence fields under Company Details

4. Trading Results - Relevant Trade within Section 291A

NEW

Balancing Allowance and Relief Details under Section 291A

- Seven new monetary fields have been added to the Relevant Trade within Section 291A sub-section of Trading Results.
- Amount of balancing allowance claimed - before (amountBalancingAllowanceClaimedBefore) and after (amountBalancingAllowanceClaimedAfter).
- Amount of balancing allowance for the accounting period - before (amountBalancingAllowanceAPBefore) and after (amountBalancingAllowanceAPAfter).
- Amount of unused balancing allowance - before (amountUnusedBalancingAllowanceBefore) and after (amountUnusedBalancingAllowanceAfter).
- Amount of relief being claimed (reliefAmtBeingClaimed).
- All seven values are stored in CTaxTradingResults and submitted as monetary amounts (euros16) in the CT1 v26 schema.

Trading Results

Capital Allowance - Relevant Trade

	Current Year
(iii) Machinery and Plant (other than a specified intangible asset and including motor vehicles)	€ 14
(iv) Amount of capital allowances available to claim under Sec. 291A(3) (Accounts-based allowance) for this accounting period that relates to:	
(a) Capital expenditure incurred before 11 October 2017	€ 15
(b) Capital expenditure incurred on or after 11 October 2017	€ 16
(v) Amount of capital allowances used under Sec. 291A (3) (Accounts-based Allowance) for this accounting period that relates to:	
(a) Capital expenditure incurred before 11 October 2017	€ 17
(b) Capital expenditure incurred on or after 11 October 2017	€ 18
(vi) Amount of unused capital allowances under Sec. 291A(3) in this accounting period available for carry forward to the succeeding accounting period (including amounts carried forward from earlier accounting periods) and that relates to:	
(a) Capital expenditure incurred before 11 October 2017	€ 19
(b) Capital expenditure incurred on or after 11 October 2017	€ 20
(vii) If the company is making an election under Sec. 291A(4) TCA 1997, tick the box	☑
(viii) Amount of capital allowances available to claim under Sec. 291A(4) (Fixed rate allowance) for this accounting period that relates to:	
(a) Capital expenditure incurred before 11 October 2017	€ 21
(b) Capital expenditure incurred on or after 11 October 2017	€ 22
(ix) Amount of capital allowances used under Sec. 291A(4) (Fixed rate allowance) for this accounting period that relates to:	
(a) Capital expenditure incurred before 11 October 2017	€ 23
(b) Capital expenditure incurred on or after 11 October 2017	€ 24
(x) Amount of unused capital allowances under Sec. 291A(4) in this accounting period available for carry forward to the succeeding accounting period (including amounts carried forward from earlier accounting periods) and that relate to:	
(a) Capital expenditure incurred before 11 October 2017	€ 25
(b) Capital expenditure incurred on or after 11 October 2017	€ 26
(xi)Amount of balancing allowances in respect of specified intangible assets available to claim for this accounting period that relates to:	
(a) Capital expenditure incurred before 11 October 2017	€ 27
(b) Capital expenditure incurred on or after 11 October 2017	€ 27
(xii)Amount of balancing allowances in respect of specified intangible assets used for this accounting period that relates to:	
(a) Capital expenditure incurred before 11 October 2017	€ 29
(b) Capital expenditure incurred on or after 11 October 2017	€ 30
(xiii)Amount of unused balancing allowances in this accounting period in respect of specified intangible assets, available for carry forward to succeeding accounting periods (including amounts carried forward from earlier accounting periods) and that relates to:	
(a) Capital expenditure incurred before 11 October 2017	€ 31
(b) Capital expenditure incurred on or after 11 October 2017	€ 32
(xiv) Amount of interest available to claim as a trade deduction for this accounting period in respect of the provision of specified intangible assets that relates to:	
(a) Capital expenditure incurred before 11 October 2017	€ 33
(b) Capital expenditure incurred on or after 11 October 2017	€ 34
(xv) Amount of interest used as a trade deduction for this accounting period in respect of the provision of specified intangible assets that relates to:	
(a) Capital expenditure incurred before 11 October 2017	€ 35
(b) Capital expenditure incurred on or after 11 October 2017	€ 36
(xvi) Amount of unused interest as a trade deduction for this accounting period in respect of the provision of specified intangible assets available for carry forward to the succeeding accounting period (including amounts carried forward from earlier accounting periods) and that relates to:	
(xviii) If a joint election is being made under Sec. 615(4)(a) TCA 1997 in respect of a specified intangible asset, tick the box and indicate:	☑
(I) whether the company is transferring or acquiring the asset	☑ Transferring ☐ Acquiring
(II) the tax reference number of the other company	1234567T
(III) the name of the other company	XX
(xix) If a joint election is being made under Sec. 617(4) TCA 1997 in respect of a specified intangible asset, tick the box and indicate	☑
(I) whether the company is transferring or acquiring the asset	☐ Transferring ☑ Acquiring
(II) the tax reference number of the other company	1234567FA
(III) the name of the other company	YY
(xx)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:	€ 40

Figure 5: Balancing allowance and relief fields under Section 291A

5. Trading Results - Section 81E

NEW

Deduction for Expenditure on the Construction of Apartments (Section 81E)

- New fields have been added to Trading Results to support the section 81E deduction for expenditure on the construction of apartments.
- Confirm deduction made under section 81E (confirmDeductionMadeUnder81E) - monetary amount.
- Confirm eligible expenditure under section 81E (confirmEligibleExpenditureUnder81E) - monetary amount.
- Number of apartments completed under section 81E (numberOfApartmentCompletedUnder81E).
- Relevant beneficial owner under section 81E (relevantBeneficialOwnerUnder81E) - Yes/No indicator.
- Stock exchange expenditure (stockExchangeExpenditure) - monetary amount.
- All values are stored in CTaxTradingResults.

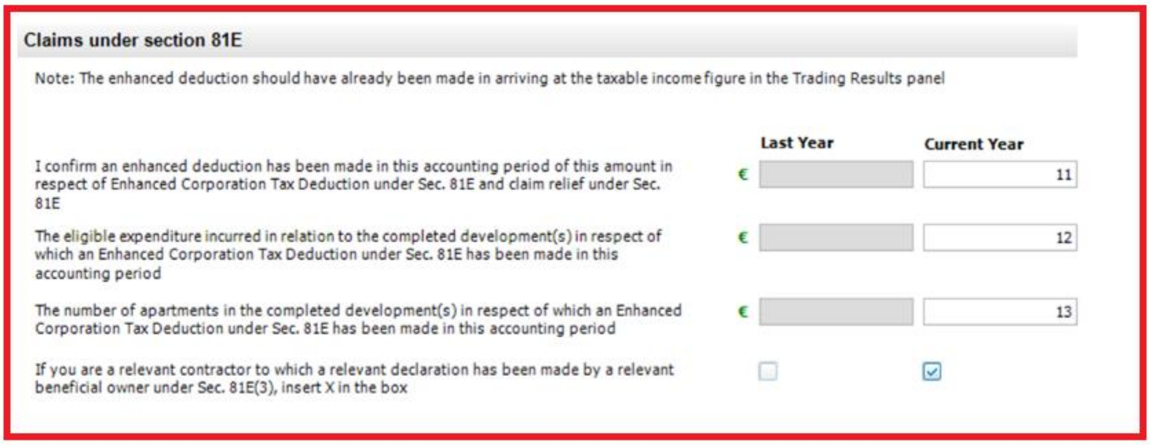


Figure 6: Section 81E deduction fields under Trading Results

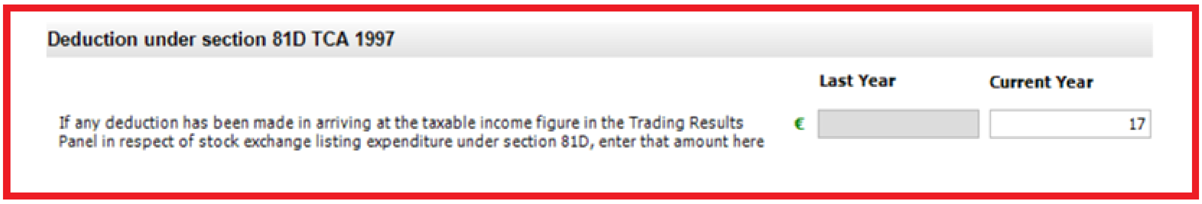


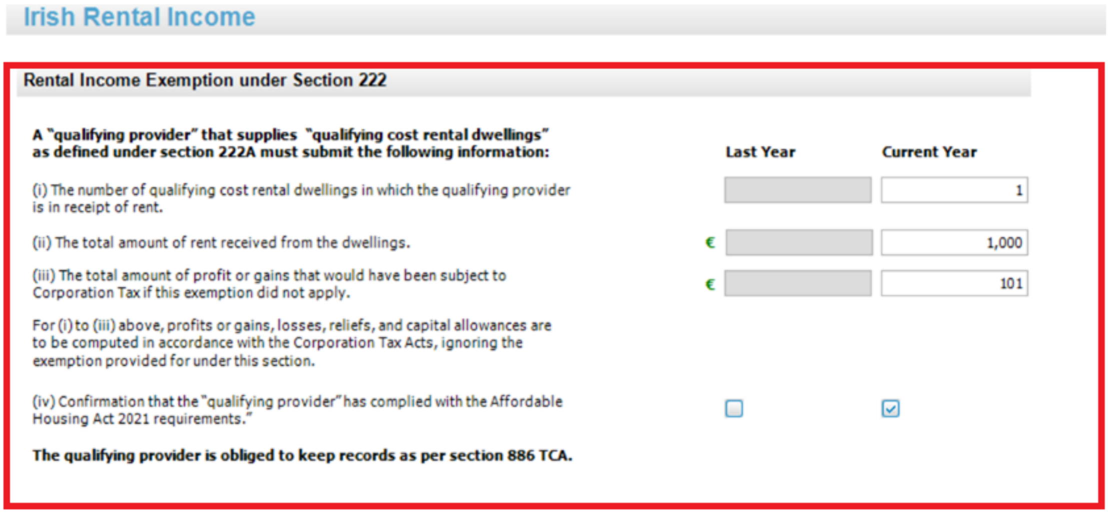
Figure 7: Section 81E expenditure detail

6. Rental Income - Cost Rental Dwellings

NEW

Cost Rental Dwellings - Qualifying Details

- Four new fields have been added to the Rental Income panel for cost rental dwellings.
- Number of qualifying cost rental dwellings (numberOfQualifyingCRD).
- Total dwellings rent (totalDwellingsRent) - monetary amount.
- Total gains against Corporation Tax (totalGainsAgainstCT) - monetary amount.
- Confirmation on Housing Act (confirmationOnHousingAct) - Yes/No indicator.
- All values are stored in CTaxIrishRentalIncome; monetary amounts are submitted as euros16 in the CT1 v26 schema.


Irish Rental Income

Rental Income Exemption under Section 222

A "qualifying provider" that supplies "qualifying cost rental dwellings" as defined under section 222A must submit the following information:

		Last Year	Current Year
(i) The number of qualifying cost rental dwellings in which the qualifying provider is in receipt of rent.			1
(ii) The total amount of rent received from the dwellings.	€		1,000
(iii) The total amount of profit or gains that would have been subject to Corporation Tax if this exemption did not apply.	€		101

For (i) to (iii) above, profits or gains, losses, reliefs, and capital allowances are to be computed in accordance with the Corporation Tax Acts, ignoring the exemption provided for under this section.

(iv) Confirmation that the "qualifying provider" has complied with the Affordable Housing Act 2021 requirements."

The qualifying provider is obliged to keep records as per section 886 TCA.

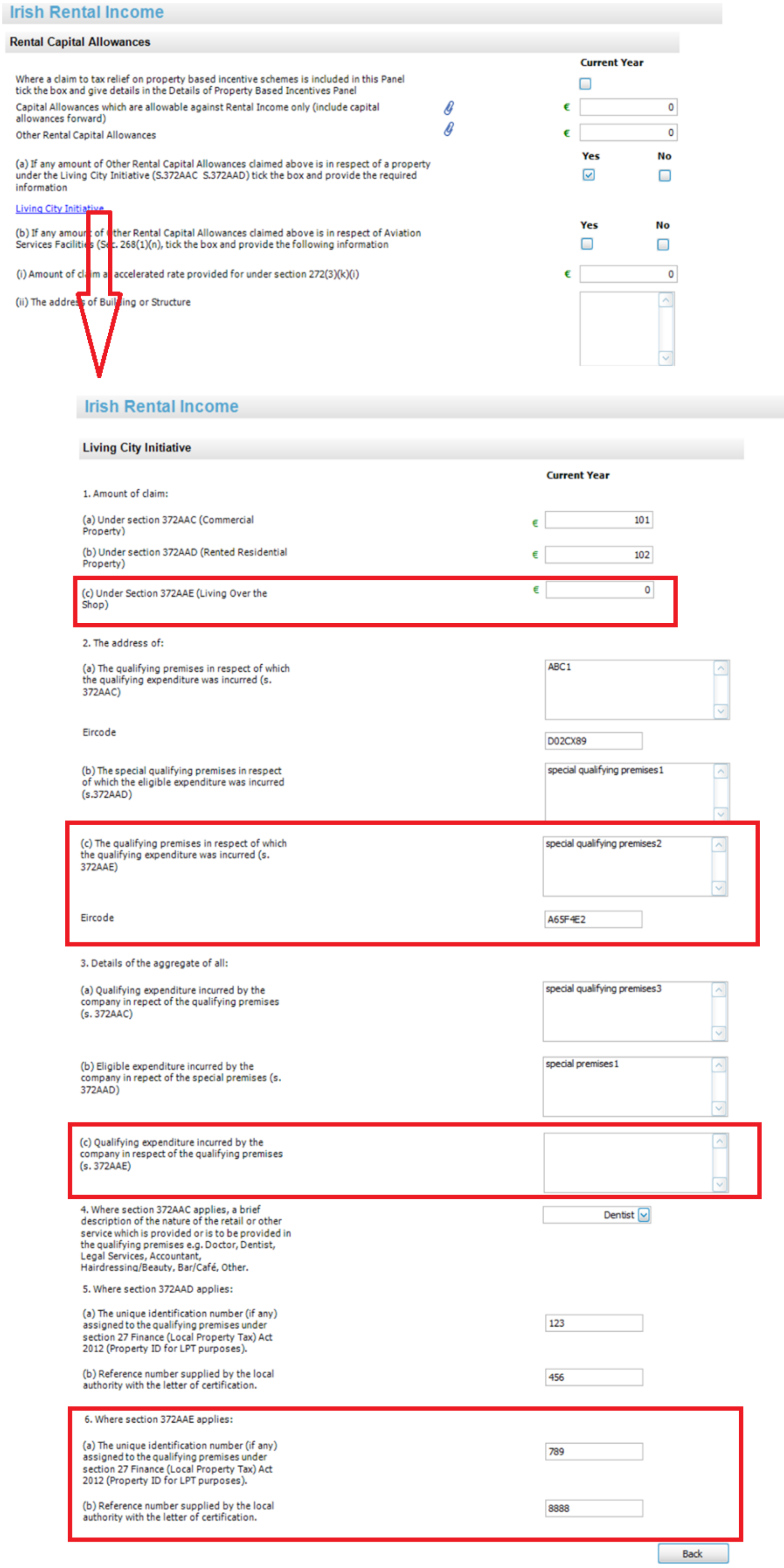
Figure 8: Cost Rental Dwellings fields under Rental Income

7. Rental Income - Living City Initiative Section 372AAE

NEW

Living City Initiative - Owner-Occupier Relief under Section 372AAE

- A new Living City Initiative section 372AAE claim has been added to the Rental Income (Living City Trade / Profession) panel, parallel to the existing section 372AAC and section 372AAD claims.
- Claim under section 372AAE (claim372AAE) - monetary amount.
- Address of the qualifying premises (addrqualifying372AAE) - up to 140 characters.
- Eircode of the qualifying premises (eircode372AAE).
- Identification number (identificationnumber372AAE) and Reference number (referencenumber372AAE) - up to 20 characters each.
- Aggregate qualifying expenditure details (qualifyingexpenditure372AAE) - free text up to 1000 characters.
- All values are stored in CTaxIrishRentalIncome.



Irish Rental Income

Rental Capital Allowances

		Current Year	
Where a claim to tax relief on property based incentive schemes is included in this Panel tick the box and give details in the Details of Property Based Incentives Panel		☐	
Capital Allowances which are allowable against Rental Income only (include capital allowances forward)	€	0	
Other Rental Capital Allowances	€	0	
		Yes	No
(a) If any amount of Other Rental Capital Allowances claimed above is in respect of a property under the Living City Initiative (S.372AAC S.372AAD) tick the box and provide the required information		☑	☐
Living City Initiative			
		Yes	No
(b) If any amount of Other Rental Capital Allowances claimed above is in respect of Aviation Services Facilities (Sec. 268(1)(n), tick the box and provide the following information		☐	☐
(i) Amount of claim at accelerated rate provided for under section 272(3)(k)(i)	€	0	
(ii) The address of Building or Structure			

Irish Rental Income

Living City Initiative

		Current Year
1. Amount of claim:		
(a) Under section 372AAC (Commercial Property)	€	101
(b) Under section 372AAD (Rented Residential Property)	€	102
(c) Under Section 372AAE (Living Over the Shop)	€	0
2. The address of:		
(a) The qualifying premises in respect of which the qualifying expenditure was incurred (s. 372AAC)		ABC1
Eircode		D02CX89
(b) The special qualifying premises in respect of which the eligible expenditure was incurred (s.372AAD)		special qualifying premises1
(c) The qualifying premises in respect of which the qualifying expenditure was incurred (s. 372AAE)		special qualifying premises2
Eircode		A65F4E2
3. Details of the aggregate of all:		
(a) Qualifying expenditure incurred by the company in repect of the qualifying premises (s. 372AAC)		special qualifying premises3
(b) Eligible expenditure incurred by the company in repect of the special premises (s. 372AAD)		special premises1
(c) Qualifying expenditure incurred by the company in respect of the qualifying premises (s. 372AAE)		
4. Where section 372AAC applies, a brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises e.g. Doctor, Dentist, Legal Services, Accountant, Hairdressing/Beauty, Bar/Café, Other.		Dentist
5. Where section 372AAD applies:		
(a) The unique identification number (if any) assigned to the qualifying premises under section 27 Finance (Local Property Tax) Act 2012 (Property ID for LPT purposes).		123
(b) Reference number supplied by the local authority with the letter of certification.		456
6. Where section 372AAE applies:		
(a) The unique identification number (if any) assigned to the qualifying premises under section 27 Finance (Local Property Tax) Act 2012 (Property ID for LPT purposes).		789
(b) Reference number supplied by the local authority with the letter of certification.		8888

Back

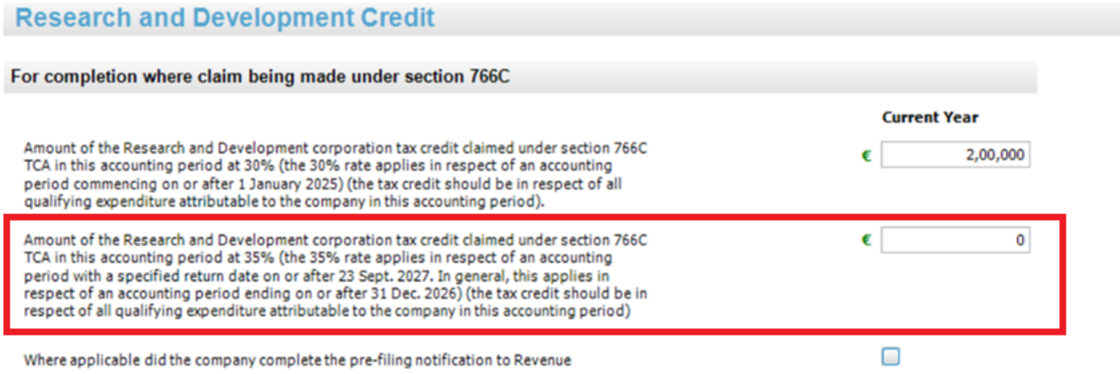
Figure 9: Living City Initiative Section 372AAE fields under Rental Income

8. Research & Development Credit - Section 766C

NEW

Section 766C - Corporation Tax at 35% and First Instalment Credit

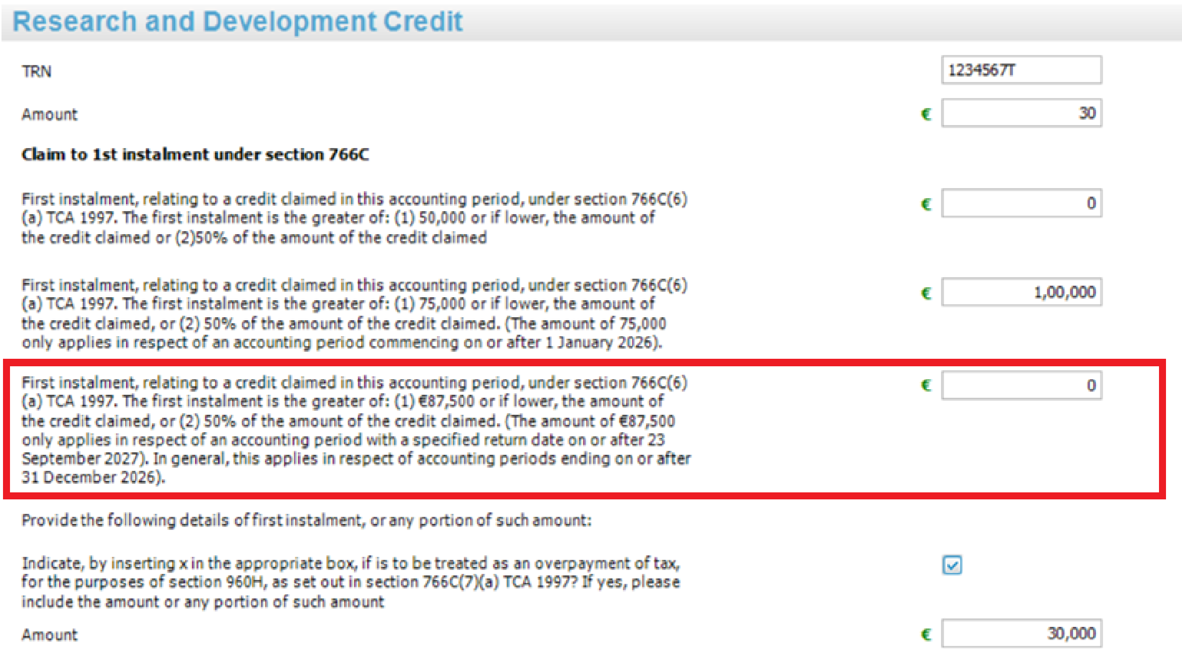
- Two new monetary fields have been added to the section 766C panel of Research & Development Credit & Allowances.
- Amount of R&D corporation tax at 35% (amtRDcorpTaxAt35).
- First instalment credit at 35% (firstInstalmentCredit35).
- Both values are stored in CTaxResearchAndDevelopmentCredit and submitted as monetary amounts (euros16) in the CT1 v26 schema.


Research and Development Credit

For completion where claim being made under section 766C

	Current Year
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 2025) (the tax credit should be in respect of all qualifying expenditure attributable to the company in this accounting period).	€ 2,00,000
Amount of the Research and Development corporation tax credit claimed under section 766C TCA in this accounting period at 35% (the 35% rate applies in respect of an accounting period with a specified return date on or after 23 Sept. 2027. In general, this applies in respect of an accounting period ending on or after 31 Dec. 2026) (the tax credit should be in respect of all qualifying expenditure attributable to the company in this accounting period)	€ 0
Where applicable did the company complete the pre-filing notification to Revenue	☐

Figure 10: Amount of R&D corporation tax at 35% (Section 766C)


Research and Development Credit

TRN	1234567T
Amount	€ 30
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	€ 0
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 2026).	€ 1,00,000
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) €87,500 or if lower, the amount of the credit claimed, or (2) 50% of the amount of the credit claimed. (The amount of €87,500 only 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 accounting periods ending on or after 31 December 2026).	€ 0
Provide the following details of first instalment, or any portion of such amount:	
Indicate, by inserting x in the appropriate box, if is to be treated as an overpayment of tax, for the purposes of section 960H, as set out in section 766C(7)(a) TCA 1997? If yes, please include the amount or any portion of such amount	☑
Amount	€ 30,000

Figure 11: First instalment credit at 35% (Section 766C)

9. Research & Development Credit - Section 766C Employee Instalments

NEW

Section 766C - Employee Details by Instalment

- The section 766C employee details have been restructured into three repeating instalment grids: First Instalment (employee1st), Second Instalment (employee2nd) and Third Instalment (employee3rd).
- Each grid captures Employee PPSN (employeePPSN, up to 20 characters) and Employee Amount (employeeAmount, monetary).
- Each grid supports up to 50 employee records per instalment.
- Records are stored in CTAXSecCEmployeeDetails. This replaces the previous flat employee attributes - see the Removed Fields section below.

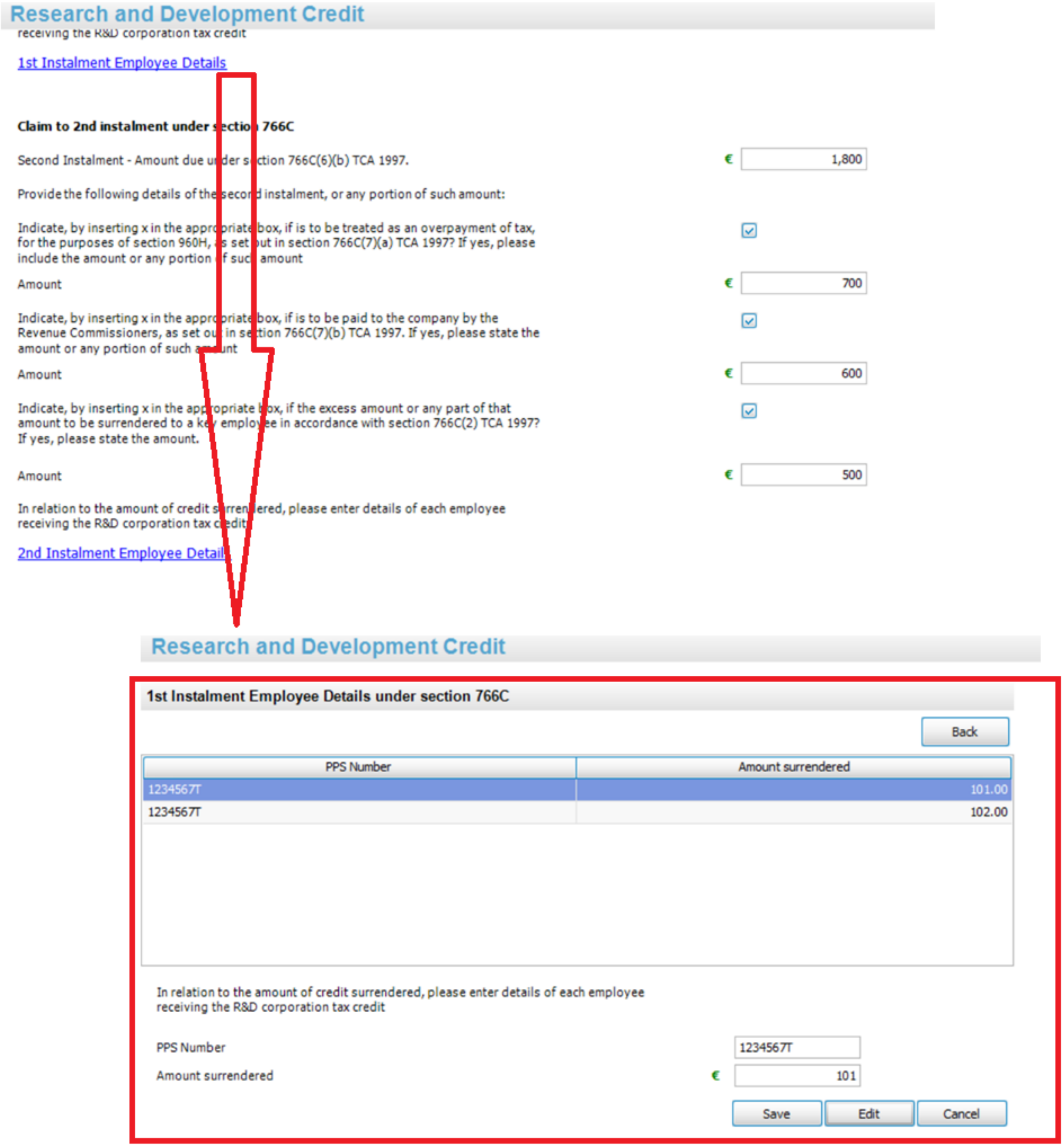


Figure 12: Section 766C employee instalment grids (1st, 2nd and 3rd)

10. Research & Development Credit - Section 766D

NEW

Section 766D - Corporation Tax at 35%

- A new monetary field, Amount of R&D corporation tax at 35% (amtRDcorpTaxAt35), has been added to the section 766D panel.
- The value is stored in CTaxResearchAndDevelopmentCredit and submitted as a monetary amount (euros16) in the CT1 v26 schema.

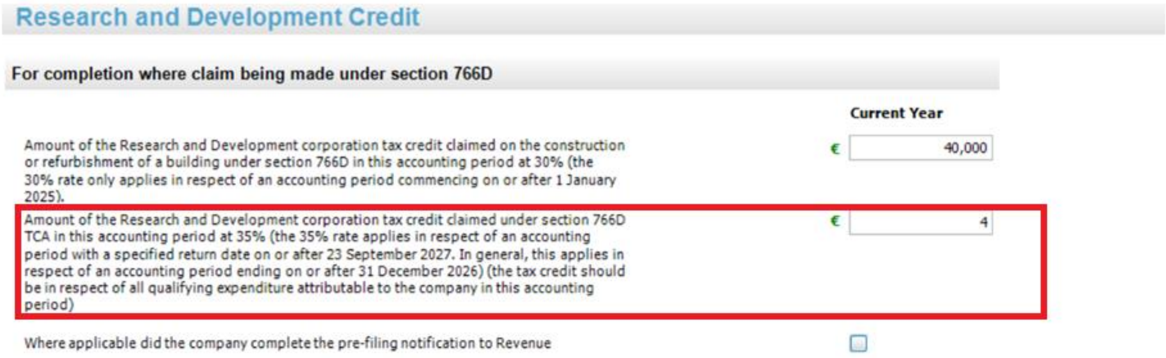


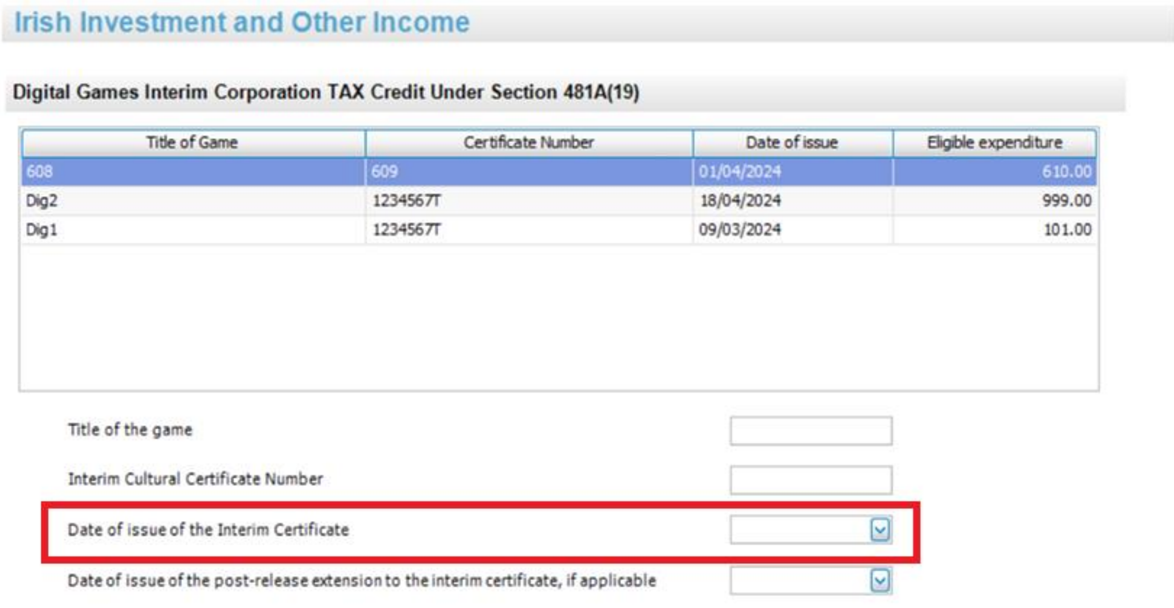
Figure 13: Amount of R&D corporation tax at 35% (Section 766D)

11. Digital Games Relief - Interim Claim

NEW

Interim Claim under Section 481A(19) - Date of Issue

- A new Date of Issue field (dateOfIssue) has been added to the interim Digital Games Relief claim under section 481A(19).
- It sits alongside the existing Certificate Date Issued field and is recorded as a date (DD/MM/YYYY).
- The value is stored in CTaxDigitalGamesReliefInterim (intm_dateOfIssue).


Irish Investment and Other Income

Digital Games Interim Corporation TAX Credit Under Section 481A(19)

Title of Game	Certificate Number	Date of issue	Eligible expenditure
608	609	01/04/2024	610.00
Dig2	1234567T	18/04/2024	999.00
Dig1	1234567T	09/03/2024	101.00

Title of the game

Interim Cultural Certificate Number

Date of issue of the Interim Certificate

Date of issue of the post-release extension to the interim certificate, if applicable

Figure 14: Date of Issue on the interim Digital Games Relief claim

12. Irish Investment Income - Film Clawback under Section 487A

NEW

Clawback of Film Corporation Tax Credit under Section 487A

- A new Film Clawback under section 487A has been added to the Clawback panel of Irish Investment Income, parallel to the existing Film Clawback.
- Each entry captures Film Certificate Reference (filmCertRef, up to 20 characters) and Unauthorised Amount Chargeable (unauthAmountChargeable, monetary). The grid supports up to 20 records.
- A Total Film Clawback under section 487A (totalFilmClawbackSec487A) is recorded for the panel.
- Detail records are stored in CTAX FilmClawback and the total in CTaxIrishInvestmentIncome.

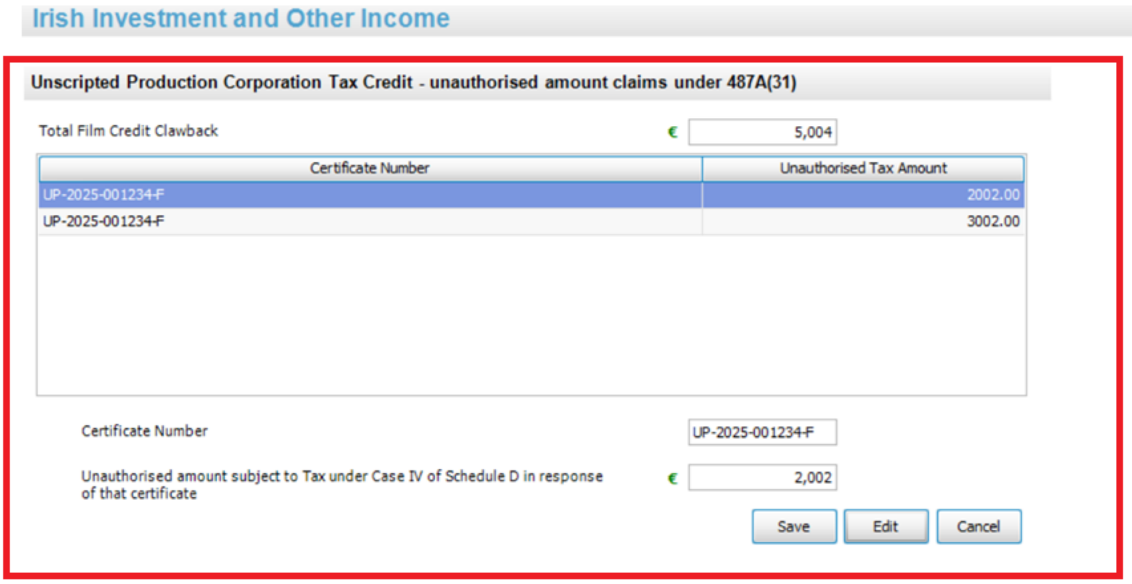


Figure 15: Film Clawback under Section 487A - detail grid

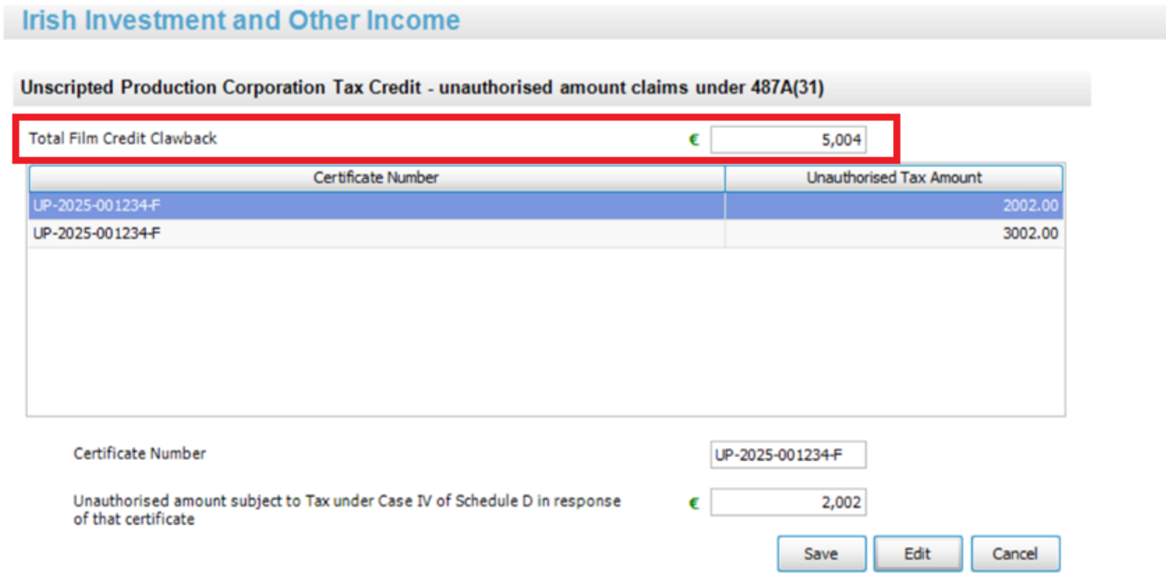


Figure 16: Total Film Clawback under Section 487A

13. Summary Calculation

NEW

Unscripted Production and Section 487A Film Clawback Amounts

- Three new monetary attributes have been added to the Summary Calculation for the CT1 v26 schema.
- Unscripted production tax offset (unscriptedProductionTaxOffset).
- Unscripted production tax refund (unscriptedProductionTaxRefund).
- Film clawback under section 487A (filmClawbackSec487A).
- All three are submitted as monetary amounts (euros16).

Removed Fields

14. Trading Results - Trade Profits

REMOVED

Farm Buildings and Slurry Storage Expenditure Removed under Section 658A

- Three monetary expenditure fields have been removed from the Trade Profits section of Trading Results for Tax Year 2026.
- Amount spent on Farm Buildings (farmBuildings).
- Amount spent on slurry storage under section 658A(2)(a) (slurryStorageA).
- Amount spent on slurry storage under section 658A(2)(b) (slurryStorageB).
- These fields are no longer captured in the application or submitted in the CT1 v26 schema.

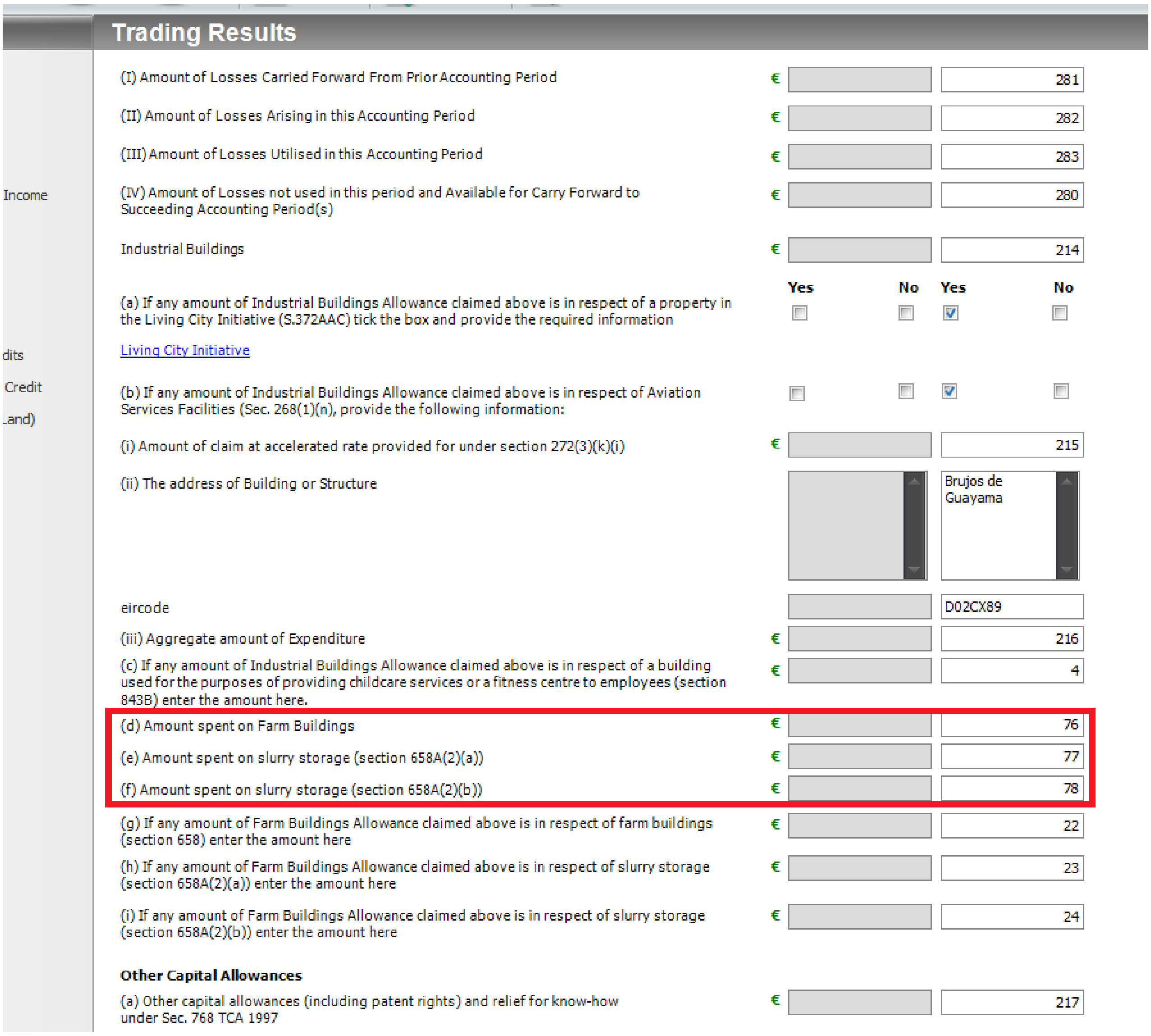


Figure 17: Trade Profits - Farm Buildings and slurry storage fields removed

15. Company Details - LACL and LAC Lessors Claim Details

REMOVED

Total Claimed Removed from LACL and LAC Lessors Claim Details

- The Total Claimed attribute (totalClaimed) has been removed for Tax Year 2026.
- It has been removed from both the LACL Claim Details (LaclClaimDetails) and the LAC Lessors Claim Details (LacLessorsClaimDetails) under Company Details.
- The field is no longer captured in the application or submitted in the CT1 v26 schema.

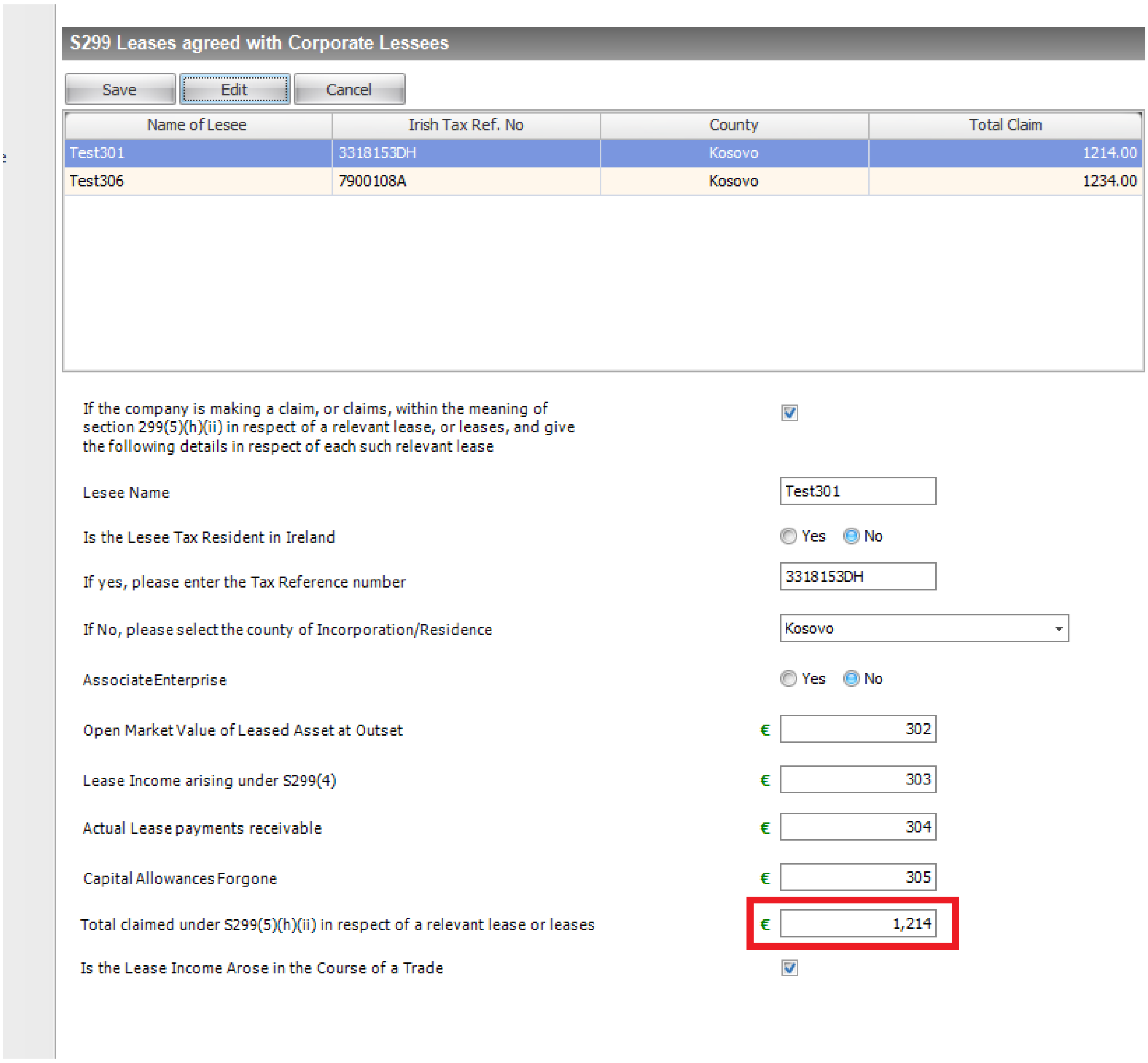


Figure 18: LACL Claim Details - Total Claimed removed

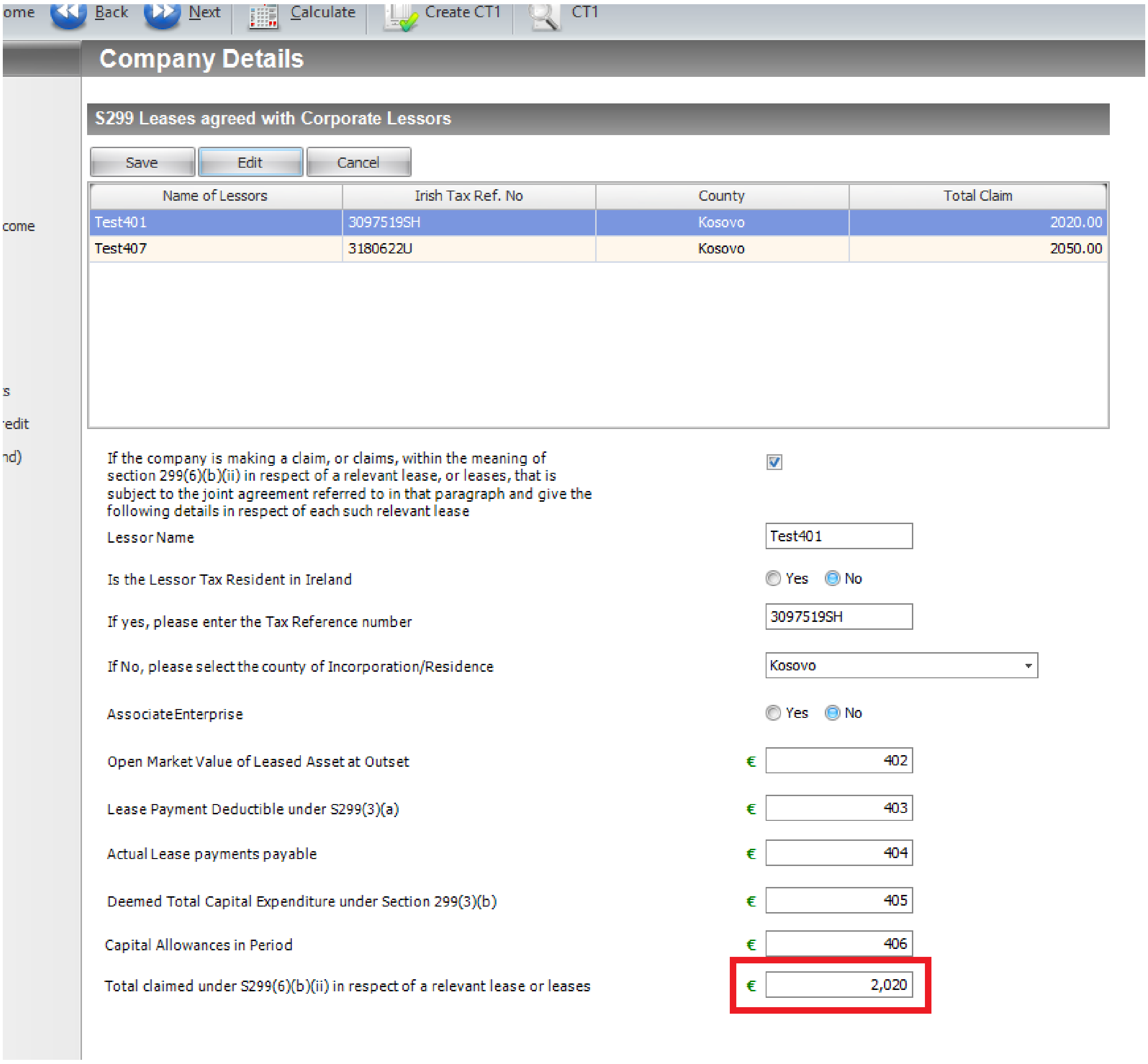


Figure 19: LAC Lessors Claim Details - Total Claimed removed

16. Research & Development Credit - Legacy Employee Attributes REMOVED

Section 766C - Legacy Employee Attributes Removed

- The previous flat employee attributes on section 766C have been removed and replaced by the repeating instalment grids described above.
- Removed attributes: employeePPSN, employeeAmount, employeePPSN2ndInstalment, employeeAmount2ndInstalment, employeePPSNThird, employeePPSNThirdAmt.
- Employee details are now captured per instalment via the employee1st, employee2nd and employee3rd elements.

17. Digital Games Relief - Accounting Period

REMOVED

Accounting Period Begin / End Removed under Sections 481A(19) and 481A(20)

- The Accounting Period Begin and Accounting Period End attributes (accountingPeriodBegin, accountingPeriodEnd) have been removed from Digital Games Relief.
- They have been removed from both the section 481A(19) and section 481A(20) claims.
- These fields are no longer captured in the application or submitted in the CT1 v26 schema.

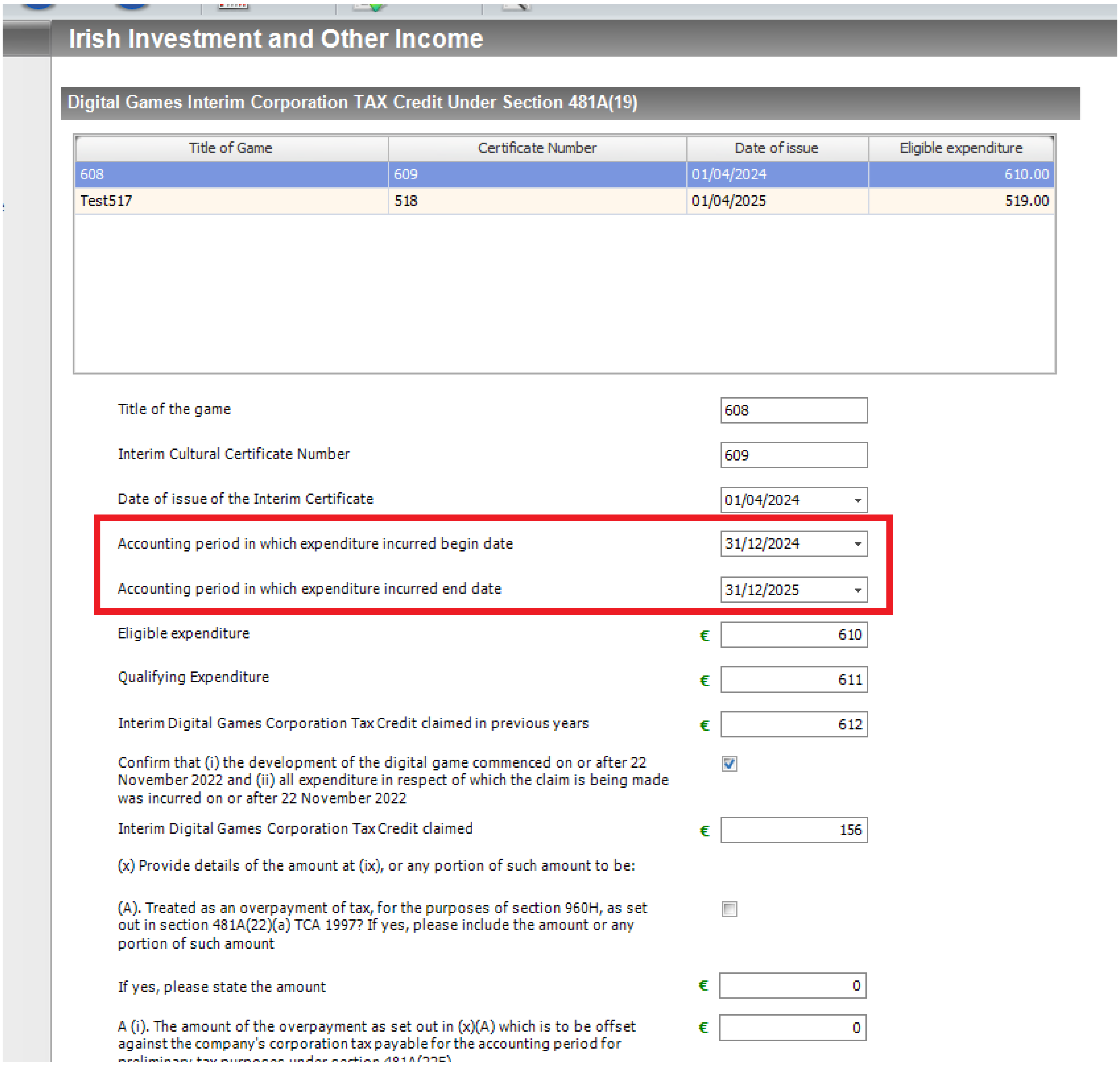


Figure 20: Section 481A(19) - Accounting Period removed

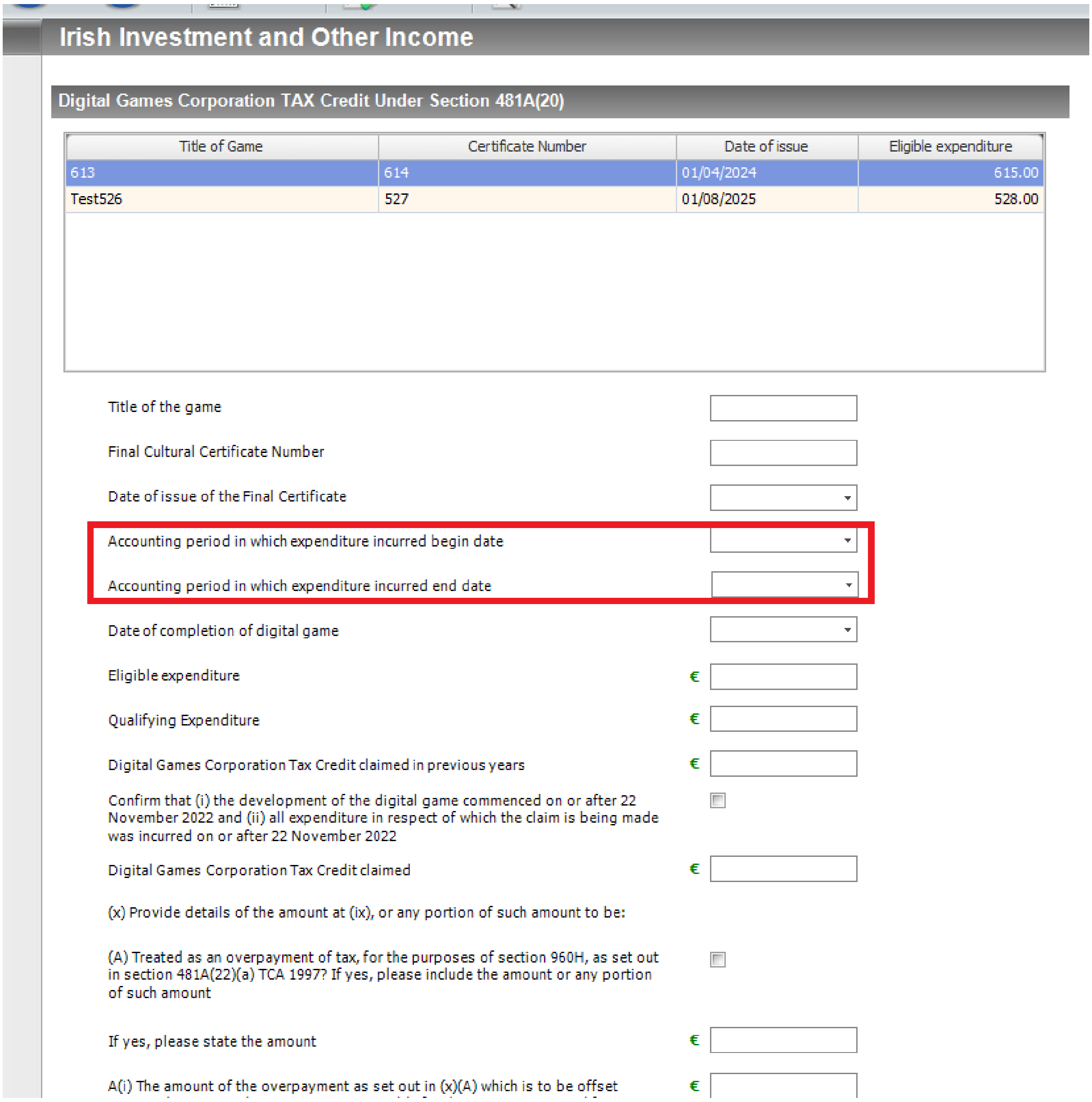


Figure 21: Section 481A(20) - Accounting Period removed

Support

For assistance with this release, or with any aspect of Relate Corporation Tax, please contact your Bright Software account manager or visit www.brightsg.com.