



# Did you know?

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04/2017

## Answers to recent R&D Expenditure Credit queries

Here are a few common **Research and Development Expenditure Credit** queries we have had in Support recently:

1. Why does **Box 87** on the CT600 version 2 and **Box 530** on the CT600 version 3 include brought forward R&D expenditure credits?

We have had this question come up quite a lot recently. In short though, the CT600 produced by Alphatax is correct.

The quirk here is the description provided on the CT600 guide regarding which amounts should be included within box 87/530.

2. Why are Diagnostics appearing regarding the **'Corporation Tax Payments'** statement when an R&D expenditure credit has been claimed?

Diagnostics can appear in the **'Corporation Tax Payments'** statement if it has not been completed with R&D expenditure credit reliefs, which discharge the current period corporation tax liability. Please ensure that amounts calculated under steps 1, 2 and 7 are entered as payments in this statement and the relevant flag is selected from the accessory statement icon to the left of each line. Amounts claimed from group companies or from another accounting period must also be entered. The diagnostics will specify the amount and type of payments that need to be entered.

3. Why is the system not calculating any R&D expenditure credit after I have entered these details into the relevant statements?

In the **'R&D expenditure credits – set of amount'** statement, ensure that Step 3 is completed **'Step 3 – Total expenditure on workers [s104P CTA 2009]'**. Any amounts remaining after Step 2 are restricted to the company's 'Total expenditure on workers', so if Step 3 has not been completed, the R&D expenditure credit is carried forward and treated as an R&D expenditure credit in the next accounting period.

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If you would like more detailed information or need further assistance, then please contact us on 01784 777 666 or by email to [support@taxsystems.com](mailto:support@taxsystems.com).