

THOMSON REUTERS

ONESOURCE™

CORPORATE TAX UK AND IRELAND

RELEASE NOTES
VERSION 9.1

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PLATFORM UPDATES

INTEGRATION WITH ONESOURCE GENERAL LEDGER MANAGER

Version 9.1 introduces integration with ONESOURCE General Ledger Manager (GLM). GLM is a powerful data aggregation tool enabling you to combine information from a number of sources to produce a tax sensitised trial balance ready for import into ONESOURCE Corporate Tax and other applications in the ONESOURCE suite. Once imported into ONESOURCE Corporate Tax you can drill back from the imported value to the source data giving you a clear audit trail back to the underlying data.

General Ledger Manager

Home

Setup

Import Trial Balances

Review Trial Balances

Create Master Trial Balance

Review Master Trial Balances

Trial Balances

Trial Balance QATB Fer001.xlsx

Chart of Accounts: TestL001 Chart of Accounts

Arrival Date/Time: 10/31/2016 4:34 PM

Import Date/Time: 10/31/2016 4:34 PM

Period: 2015

Upload: Manual

Status: Active, Used in Fer001 - Monday TB1_10-31-2016_16-35-38

Import Adjustments | Export Adjustments | Download Import Template

Download Export

REPORTING UNIT	GL ACCOUNT CODE	GL ACCOUNT DESCRIPTION	BEGINNING BALANCE	ENDING BALANCE
Fer001	A3329000	FV OPTION LOANS	1,125,921,000.00	923,551,000.00
Fer001	A3329001	HEDGE PART LOANS	12,253,000.00	12,004,000.00
Fer001	A3329002	VALUE ADJ HEDGED PART LOANS	2,230,000.00	1,095,000.00
Fer001	A3329003	AMORT IC TRANSFER LOANS&ADV	0.00	6,510,000.00
Fer001	A3329004	LOANS NON TRAD	70,783,533,000.00	64,187,413,000.00
Fer001	A3329005	IT TB CLD IRO SEC TR	1,844,000.00	40,897,000.00
Fer001	A3329006	LOANS TRADING	496,063,000.00	9,087,602,000.00
Fer001	A3329007	COLL PROV IBNR	-16,723,000.00	-19,255,000.00
Fer001	A3329008	PROV DEBT RISK	-171,444,000.00	-224,053,000.00
Fer001	A3329009	OTH-NON TR DERIVAT ASSET		50,949,000.00

Further information on ONESOURCE General Ledger Manager is available [here](#)

INTEGRATION BETWEEN ACCOUNTS PRODUCTION AND IRISH CORPORATION TAX

Building on the existing integration between ONESOURCE Accounts Production and ONESOURCE Corporate Tax we have extended this integration to include Irish accounts and corporation tax.

This enables you to import data into the income and expense analysis sheets from Accounts Production to reduce the time to produce your tax computation and ensure consistency between the financial statements and the tax return.

NEW 2017 TEMPLATES

Corporation tax

This release includes the 2017 standalone tax accounting and group tax reporting templates. These files may be useful to you if you need to complete your tax accounting numbers before the main 2017 templates are released in July 2017.

Following our announcement in the release notes for version 9.0 we have not included templates for Authorised Investment Funds for 2017. These will be released in line with the main template update in the summer release next year.

Petroleum Revenue Tax

The Petroleum Revenue Tax templates for periods ending 30th June and 31st December 2017 are included in this release.

E-FILING

E-filing support for Financial Year 2016

We have updated ONESOURCE to include the latest E-filing components from HMRC for Financial Year 2016. The next scheduled update for E-filing is in April 2017 and we will review the contents and timing of this update to determine if an update is required before the summer 2017 release.

XBRL

Version 9.1 updates the XBRL taxonomy to the latest version provided by HMRC. The new tags relate primarily to the new Patent Box regime and Life companies, we will update these in the next release. HMRC have announced that they want to ensure computations are submitted with the most recent taxonomy available and have now started to remove support for previous versions and will cease support for the previous taxonomy for periods ending after 31 March 2017.



KEY CHANGES AND ENHANCEMENTS

CORPORATE TAX

Patent box

The Finance Act 2016 introduced changes to the Patent Box regime, in accordance with the approved framework for preferential IP regimes arising from the OECD’s Base Erosion and Profit-Shifting (BEPS) agreements. The changes to the regime come into effect for new qualifying patents from 1 July 2016, but existing patents can continue under the current regime rules until June 2021.

To cater for the new rules, we have added three new sheets in this release:

- Patent box – FA 2016 IP
- Relevant IP income sub-stream
- R and D fraction

These three sheets are developed into your computation from the **Patent box deduction** sheet by selecting **Develop | Patent box - FA2016 IP**

The **Relevant IP income sub-stream** sheet calculates steps 1 to 7 as set out in Chapter 2A of the Finance Act to determine the relevant IP profits of each IP sub-stream. Additional columns can be inserted for each stream.

	Standard income stream	IP description...	Total relevant IP income
Sub-stream type:	Please choose an option...		
Step 1:			
Sales income			£ -
Licence fees			-
Proceeds of sale			-
Damages for infringement			-
Other compensation			-
Notional royalty			-
Less: excluded income			-
P income	£ -	£ -	£ -
Step 3: debits			
Total debits			£ -
Step 4: routine return figure			
(Less)			
Capital allowances			£ -
Costs of premises			-
Personnel costs			-
Plant and machinery costs			-
Professional services			-
Miscellaneous services			-
Add back non-routine deductions			
Losses on derivative contracts			-



Restitution interest

We have added a new sheet for Corporation Tax and Life computations to calculate the 45% rate of corporation tax arising on Restitution interest. This arises on interest paid by HMRC under a claim relating to the payment of tax on a mistake of law or unlawful collection of tax. This sheet is developed from the **Adjustment of profit** sheet under **Develop | Tax | Tax on restitution interest**

A	A1	A2	A3	A4 - Tax on restitution interest	C	C1	D	D1	E	O	O2	O3	P	P2	P3	P4
A				B	C		D	E	F	G	H					
Description				Date finally determined	Gross restitution interest		Interest FY2015	Interest FY2016	Tax FY2015	Tax FY2016	Tax Total					
Other...							£ -	£ -	£ -	£ -	£ -					
							£ -	£ -	£ -	£ -	£ -					
						A E	£ -	£ -	£ -	£ -	£ -					
Tax already withheld																
Restitution tax now payable											A O E					
Reconciliation to total comprehensive income:																
Other....																
							£ -									
Credited/(Charged) other than to I/S etc.							£ -									
Total credit/(charge) in period							£ -									
Print reconciliation to I/S etc.?							No									

*Review note:
Enter or link from the Income statement, restitution interest finally determined on or after 21 October 2015 as per CTA 2010 Part 8C.*

A new supplementary page (CT600K) is being released by HMRC to support the return of this information but this has not been finalised. Once we have received the form and details when this will be accepted by HMRC’s online filing systems we will review the best way to distribute this supplementary page.

The **R and D fraction** sheet calculates the corresponding nexus fraction for each relevant sub-stream with additional columns being inserted automatically based on the **Relevant IP income sub-stream** sheet.

A	A1	A2	A3	A4	A5	A6	A7	A8 - R and D fraction	C	C1	
A								B			
1									R&D Fraction		
2											
3											
4	Period ended								IP description...		
5											
6	Total expenditure on acquisition of IP rights										
7											
8	Total in-house direct expenditure										
9											
10	Total subcontracted to unconnected parties										
11											
12	Total subcontracted to connected parties										
13											
14	R&D fraction							A7	-		
15	Value fraction										
16	Value fraction election made?								No		
17											
18											

The **Patent box – FA 2016 IP** sheet will add the final step 8 and deal with any offsets or elections made by the company.

A	A1	A2	A3	A4	A5	A6 - Patent box - FA2016 IP	A7	A8
						Patent box result		
Aggregate IP sub-stream profit	A7	£	-					
Add step 8: profits arising before grant of right								
Less: set off amount brought forward		£	-					
Amount available for group offset		£	-					
Less: group allocation								
Less: group allocation - other periods								
Relevant IP profit	A8	£	-					
<i>Small claims deduction:</i>								
Total qualifying residual profit	A7	£	-					
QRP does not exceed £1m?			Yes					
Patent box associates excluding self	A5		3,006,176					
Relevant maximum amount								
QRP exceeds relevant maximum?			No					
CTA 2010 s357BN(3)(4) applies?			No					
Small claims applicable?			No					
Small claims threshold	A5	£	1,000,000					
Make small claims figure election?			No					
Make global streaming election?			No					
Set off amount:								
Amount brought forward								
Adjustment								
Current period offset								
Brought forward amount remaining		£	-					
Offset of relevant IP loss								

The final relevant IP profit figure is picked up from this sheet, onto the existing **Patent box deduction** sheet, where the tax liability will ultimately be calculated.

Abolition of dividend tax credits

Finance Act 2016 abolished dividend tax credits for dividends paid on or after 6 April 2016. It also removed the concept of franked investment income and replaced this with “exempt ABGH distributions”.

Our **Exempt UK dividends** and **Foreign dividend** sheets have been updated to require a *Date paid* to be entered for any exempt dividends received in periods straddling 6 April 2016. This allows us to stream FII and exempt ABGH distribution amounts.

Our Augmented profits calculation for marginal relief purposes (where relevant) has also been updated appropriately to include exempt ABGH distributions.

Quarterly instalment payments

We have made a correction to the calculation of the threshold for quarterly instalment payments. Previously the maximum number of associates in the period was being used, this has been changed to the number of associates at the end of the previous period.

RPI and interest rate update

We make RPI and interest rate updates available during the year as auto-updates. If you have not taken these updates ONESOURCE Corporate tax Version 9.1 includes the latest RPI values and interest rates.

Life computations - improvements to carry forward

We have made a number of improvements to the carry forward of Life computations from 2015 to 2016 to ensure sheets are properly sequenced in the new period and prior year comparative values carry forward in all cases.



TAX ACCOUNTING

Transfer of trade

We have made improvements to how the IFRS and FRS102 tax accounting sheets deal with deferred tax movements relating to a transfer of trade.

The overall aim of the new functionality is to allow you to reallocate movements relating to transfer of trade so that the deferred tax impact does not go through the I/S, but is instead just a balance sheet movement.

Two new columns *Transfer of trade in* and *Transfer of trade out* have been added to the **Temporary differences** and **Gross timing differences** sheets. Transfer of trade amounts will, by default, be allocated to the I/S column (apart from fixed asset transfer of trade). You can then reallocate the temporary differences to the new transfer of trade columns, as appropriate. The **Gross timing differences** sheet in the FRS102 tax accounting sheets will automatically post amounts to the new *Transfer of trade* columns in relation to fixed asset transfer of trades as these figures have already been collated on the **Owned fixed assets realised through use** sheet.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB																		
1	Timing differences (Asset)/Liability																				Current year movement																									
2																					Total		Not recognised		Transfer of trade in		Transfer of trade out		Recognised in equity		Recognised in OCI		Recognised in I/S										Closing per account			
3																																											Total			
4	Fixed Assets																																													
5	Owned fixed assets realised through use																				£	116,800	-	-	JW2 £	40,000	J5, JW2 £	-	J5 £	-	J5 £	-	J5 £	-	J5	£	76,800	JW2 £	216,800							
7	Other																				-	-	-	-	J5	-	J5	-	J5	-	J5	-	J5	-	J5	-	-	-	J5	-						
8																					↓£	116,800	£	-	↓£	40,000												↓£	76,800	↓£	216,800					

All other movements in relation to transfer of trades (provisions, losses etc) will need to be manually entered in the new *Transfer of trade in* and *Transfer of trade out* columns on the **Temporary differences** or **Gross timing differences** sheets.

New tax rate columns for transfers in and transfers out have been added to the **Net temporary differences** and **Net timing differences** sheets. The transfer in column defaults to the closing rate for the period, and the transfer out tax rate defaults to the opening rate for the period. Like all other tax rates on this sheet, these rates can be overridden if necessary.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB																		
1	Deferred tax (assets)/liabilities																																													
2																					I/S	I/S rate change	Closing deferred tax (asset)/liability		Tax rate opening (bt)		Tax rate opening (per comps)		Tax rate closing		Current period tax rate		Transfer of trade in tax rate		Transfer of trade out tax rate		Rate change associated to transfer in/out									
3																																														
4	Fixed Assets																																													
5	Owned fixed assets realised through use																				£	15,360	£	(1,768)	£	41,192	↓JW	20.00%	↓JW	20.00%	↓JW	19.00%	↓J3, JW	20.00%	19.00%	20.00%	J4, JW2 £	-								
7	Other																				J4	-	J4	-	J4	-	↑JW	20.00%	↑JW	20.00%	↑JW	19.00%	↑J3, JW	20.00%	19.00%	20.00%	J4	-								
8																					↓£	15,360	↓£	(1,768)																						

There is a selector on the far right of the **Temporary differences** and **Gross timing differences** sheet that allows you to choose whether the transfer of trade movement relates to a balance in the I/S, Equity or OCI. This is important as it ensures that any associated tax rate changes go to the correct statement. The selector will default to I/S, but you must remember to change this if you have amounts to Equity or OCI.

Revaluations – FRS102

A number of enhancements have been made to the **Revaluations** sheet in the FRS102 tax accounting sheets.
Eligible cost



New cells have been added to the *Eligible cost* section of this sheet to help you track any gains rolled over or other adjustments that may affect the eligible cost.

	A	B	D	E
1	Revaluations	Total		
2	Description		Building A	Enter description
3				
4	Eligible cost - include additions in period	£ 100,000	£ 100,000	
5	(Rolled over gains)	(15,000)	(15,000)	
6	Other	-		
7				
8	Total eligible cost	£ 85,000	↓ £ 85,000	£ -
9				
10				
11	Opening NBV	£ -		
12				

Fair value adjustments on investment properties

A new row has been added to track revaluations and fair value adjustments going through the I/S rather than the OCI.

Note: This sheet has been primarily set up to deal with standard revaluations on properties, and the options as to where you recognise the timing differences (I/S or OCI) are based on that situation/calculation. If you use this sheet to track other property scenarios you may need to use the manual allocation of timing differences to get your required result (option 3).

Depreciation transfers

Where there have been depreciation transfers between I/S and OCI you can enter details of this and the associated deferred thereon at the bottom of the sheet.

114	<i>Review point: In the current period, timing differences recognised in the I/S are prior to any depreciation transfers from I/S to the OCI reserve. You can, however, show the depreciation transfer and the associated deferred tax thereon using the cells provided below. The disclosure narrative sheet also has some additional wording which you can use for your disclosures in respect of depreciation transfers. The actual depreciation transfer between the I/S and OCI should be entered as an adjustment to the opening balances in the following period, using the rows provided above.</i>				
115					
116	Depreciation transferred to OCI reserve	£ -			
117	Deferred tax on depreciation transferred to OCI reserve	-			
127					
128					

In addition, new rows have also been added to allow you to amend the timing differences brought forward in the subsequent period to reflect the depreciation transfers between I/S and OCI.

	A	B	D	E
10				
23	Closing NBV	£ 1,290,000	↓ £ 1,290,000	£ -
24				
25	<i>B/f amounts not included in eligible cost</i>	JW3 £ 390,000	↓ £ 390,000	-
26	<i>C/f amounts not included in eligible cost</i>	JW3 390,000	↑ 390,000	-
27				
28	I/S reserve			
29	Opening reserve	£ (110,000)	£ (110,000)	£ -
30	Depreciation transfer to/from OCI	10,000	10,000	
31	Other	-		
32				
33	Revised opening balance	£ (100,000)	£ (100,000)	£ -
34	Depreciation charge/fair value adjustment			
35	Other	-		
36				
37	Closing reserve	£ (100,000)	↓ £ (100,000)	£ -
38				
39				
40	Other comprehensive income (OCI) reserve			
41	Opening	£ 400,000	£ 400,000	£ -
42	Depreciation transfer to/from I/S	(10,000)	(10,000)	-
43	Other	-		
44				
45	Revised opening balance	£ 390,000	£ 390,000	£ -

Increased automation on Tax account – IFRS and FRS102

The **Tax Account** for both IFRS and FRS102 has been updated to pick up deferred tax prior year adjustments allocated to Equity or OCI. Previously this information had to be manually entered on the **Tax Account** but now these figures are picked up automatically from the **Net temporary differences** or **Net timing differences** sheet.

	A	B	C	D	E	K	L	M	N
1	Details of (assets and payments) and liabilities and receipts:								
2		B/F per accounts	Prior year charge/(credit)	B/F per comps	Receipts (Payments) other c	Charged/(credited) to OCI	Charged/(credited) to I/S	C/F per comps	C/F per accounts
3									
10	Year to 31 December 2013		-						
15	Earlier years		-						
16	Uncertain tax positions		-						
17	Other		-						
18									
20	Foreign profits tax	£ -	£ -	£ -	£ -	£ -	£ 171,200	£ 171,200	£ 171,200
32	Other								
33									
34									
35	Receipts/ (payments) for group relief						J3		J2
36	Receipts/(payments) for debt cap						J3		J2
37	Receipts/ (payments) for other						J3		J2
38	Prior year tax charge					J2	J2, J3		
39									
40		£ -	£ -	£ -	£ -	J2 £ -	J2 £ 171,200	J2 £ 171,200	J2 £ 171,200
41									
42	Deferred tax:								
43	Fixed asset timing differences	J5 £ 40,000	£ 40,000	J5 £ 40,000	N/A	£ -	£ 25,360	J5 £ 65,360	J2 £ 65,360
44	Short term timing differences - trading	J5 140,000	10,000	J5 150,000	N/A	(150,000)	142,500	J5 142,500	J2 142,500
45	Short term timing differences - non trading	J5 -	-	J5 -	N/A	-	-	J5 -	J2 -
46	Losses	J5 -	-	J5 -	N/A	-	-	J5 -	J2 -
49	Revaluations/fair value adjustments				N/A				J2
50	Other				N/A				J2
51	Other				N/A				J2
52									
53	Prior year charge					J2, J5 £ 10,000	J2, J3, J5 £ -		
54									
55		↓ J2 £ 180,000	↓ £ 10,000	↓ £ 190,000	N/A	↓ £ (140,000)	£ 167,860	£ 207,860	£ 207,860
56									
57	Total	↑ £ 180,000	↑ £ 10,000	↑ £ 190,000		↓ £ (140,000)	↓ J3 £ 339,060	£ 379,060	£ 379,060

The **Tax Account –IFRS** now also picks up deferred tax amounts allocated to Equity or OCI from the **Net temporary differences** sheet.

Accounts disclosures – IFRS: Unrecognised deferred tax

The *Unrecognised deferred tax* section on the **Accounts disclosures – IFRS** sheet is now populated automatically with figures from the **Net temporary differences sheet**. This section was previously data entry.

More disclosure on Tax Account for timing differences

We have added a new row to the **Tax Account – FRS102** sheet to allow you to disclose timing differences in respect of revalued amounts separately to other fixed asset timing differences. The new *Revaluations/fair value adjustments* row is data entry and anything entered on this row will be deducted from the *Fixed asset timing differences* row. These amounts flow through to the deferred tax note disclosures on the **Accounts Disclosures – FRS102** sheet.

	A	B	C	D
1	Tax - IFRS			
2				Prior Period
3				
146				
147	Deferred tax (assets)			
148	Recoverable within 12 months			
149	Recoverable after 12 months			
150				
151		£ -	£ -	
152				
153	Deferred tax liabilities			
154	Payable within 12 months			
155	Payable after 12 months			
156				
157		£ -	£ -	
158				
159	Unrecognised deferred tax:			
160	Fixed assets	£ -		
161	Temporary differences trading	-		
162	Temporary differences non trading	-		
163	Losses	(1,330,000)		
164	Loan relationships	-		
165	Gains	-		
166	Other	(108,300)		
170	Other			
171	Other			
172				
173		£ (1,438,300)	£ -	
174				
175				



APPENDIX - LIST OF OTHER CHANGES

Item	Area	Solution
991601	Corporation Tax	We have updated the text on the Pension adjustments sheet to ensure that it refers to the OCI for IFRS and FRS102 computations in the reconciliation section
991827	Corporation Tax	We have removed the currency conversion symbol from the CT600 when the computation has been prepared in a non sterling currency
998115	Corporation Tax	We have corrected the check error on Pensions sheet where prior year values have not been completed
992455	Corporation Tax	The sign of amounts included in box I12 has been updated in the CT600I to prevent a negative number being displayed
937517	Corporation Tax	We have updated the CT600 to suppress the printing of a zero in the Type of company box when the entity is not one of the specific types required to make an entry
912091	Corporation Tax	The Loan relationships sheet has been updated to ensure the derivative contracts row prints when it has been developed into a computation
924744	Corporation Tax	We have updated the Long funding operating lessor sheet to ensure that it prints where the sheet has been rounded to thousands
917681	Corporation Tax	The check error on the Short life asset units pooled sheet has been changed to prevent an error being reported when units are disposed in a later period
933271	Corporation Tax	We have updated the calculation for amounts entered in the General allowances sheet when developed into Overseas property business to ensure it is not double counted on the A sheet
932264	Corporation Tax	We have changed the display of the CO2 emissions limit and Disallowance percentage on the Car lease rental restriction sheet to provide the option to print these columns
974969	Corporation Tax	We have updated the CT600 to pick up the building society reference in the stub period to ensure it does not include the reference from the main period
949775	Corporation Tax	We have changed a check error on the Cross border royalties sheet which was limiting the total address length to 28 characters.
974893	E-filing	We have updated the Company is a member of a partnership XBRL tag to ensure the correct context is applied for the stub period of a long period of account
962049	E-filing	We have updated the XBRL tag for research and development credit carried forward
951699	E-filing	We have corrected the tag for theatre tax credit claimed
951702	E-filing	We have added XBRL tags for children's TV tax credits to the Creative industries relief sheet
1006630	E-filing	We have updated XBRL tags on the Group relief details sheets
926245	Corporation Tax	We have updated a calculation in the Intangible accounts values sheet where there is a transfer out to refer to the correct column
917582	Corporation Tax	The help page for Pre-trading expenditure and debits has been reinstated
952865	Corporation Tax	A help page for Appropriation to trading stock has been added
952867	Corporation Tax	A help page for Bank loss restrictions has been added
933508	Corporation Tax	We have removed the link from UK property business to the Multiple deductible as paid sheet to prevent double counting



931267	Corporation Tax	We have updated the check error to ensure the name and position of the person authorizing on behalf of the surrendering company is entered when completing the CT600C
932627	Corporation Tax	We have changed the format of the cells in the Cross border royalties sheet to highlight the need to enter the country with directive / agreement with the UK
933080	Corporation Tax	We have improved the display of the Loan relationships sheet to remove an unnecessary underline showing in certain circumstances
933549	Corporation Tax	We have updated the narrative in the Group module to clarify the behaviour of the Update group relief details in company selector
931866	Corporation Tax	We have updated the review note for on the Loans to Participators sheet to ensure it displays in long periods of account
932282	Corporation Tax	The filing status of the linked computation in the O sheet in the Group module has been reinstated to give a clear view of the current status of the linked computation.
926269	Corporation Tax	We have added the Change in basis column in the taxpack export of the Loan Relationships sheet
919562	Corporation Tax	We have included the profit split between trades in the taxpack export of a multiple trade computation
916825	Corporation Tax	The Pre-trading expenditure and debits sheet has been added to the list of sheets available for taxpack export
957883	E-filing	We have updated the tag for the staff restriction on the Research and Development Expenditure Credit sheet
961434	E-filing	We have updated the XBRL tag for Theatre Tax credits on the Creative industries relief sheet
1000431	E-filing	We have updated the XBRL tags on the Creative Industries Relief to ensure they do not consolidate in multiple trade computations
930435	E-filing	The XBRL tag for Short lease premiums has been corrected
989703	Tax Accounting	We have updated the Proof of tax sheet to remove an entry in the Effects of other tax rate differences in loss making AIF computations
971746	Tax Accounting	We have updated the display of Deduct group relief surrendered – OCI/Equity in the Proof of tax (J3) to ensure it prints when data has been entered
921061	Tax Accounting	We have added a row to the Adjustment of profits - analysis sheet for Allowable depreciation of deferred revenue expenditure
924659	Tax Accounting	We have updated the FRS 102 Proof of tax to reflect Ring fence expenditure supplement claims
870846	Tax Accounting	We have removed a small number of empty rows in the tax reconciliation in the I sheets
927959	Tax Accounting	We have updated the Proof of tax sheet in FRS102 to treat Investment Trust property business capital allowances as a temporary item
929589	Tax Accounting	We have removed the link between the reconciling items section of the Proof of tax sheets and the Derivative movements Credited / (Charged) to reserves row
1009031	Tax Accounting	We have updated our help to provide additional support for tax accounting under FRS102 where there is a transfer of trade
994371	Tax Accounting	We have updated our help to provide additional support for tax accounting under IFRS/FRS101 where there is a transfer of trade
930434	Tax Accounting	We have made the prior year adjustment column in the Accounts disclosures - FRS102 editable to enable you to adjust prior year values
930458	Tax Accounting	We have removed the Items charged elsewhere (equity / OCI) columns from J3 and I7 as these columns are no longer required



930392	Tax Accounting	We have updated the Proof of tax sheet in IFRS to pick up amounts in the Items not recorded in adjustment to profit section from the Proof of tax column on the Reconciling items sheet
953989	Tax Accounting	We have extended an update to correct prior year adjustments resulting from RDEC to include 2015 computations
1006623	Life	We have made a correction to ensure the I sheets print in Life computations
933879	Life	We have corrected a spelling mistake on the A sheet for Non Exempt distributions
928013	Life	We have updated the Special rate assets sheet in Life computations to analyse the expenditure between boxes 770 and 775 of the CT600
791372	AIF	We have added a check error to notify the Derivative contracts sheet is required if amounts have been entered on the Expense analysis requiring this sheet
933952	AIF	We have updated the CT600 to ensure a negative number is not reported for AIF property losses
941913	AIF	We have updated the DTR calculation in AIF files to prevent brought forward non trade deficits being offset when they are not being utilised in the computation
936416	AIF	We have improved the taxpack import of values into the D sheet in an AIF computation
938290	AIF	We have improved the taxpack export of the UK property business sheet in AIF computations
944972	Investment Trust	We have updated the display of Total taxable profits in an Investment trust computations where there is property income to ensure it prints
928371	Investment Trust	We have updated the calculation of Offshore income gains in Investment Trust computations
935289	NRL	We have improved the calculation of capital allowances in the other property income when using the Other allowances sheet
971401	NRL	We have improved the utilisation of brought forward and current year other property income losses
971176	NRL	We have corrected an issue which could result in incorrect information being included on pages 4 and 5 of the return when there is more than one partnership
951149	NRL	We have increased the character limit for box 11.1 of the return
951242	Partnership	We have removed validation linked to the SA800 when an Authorised Contractual Scheme is not required to produce a tax return
950759	Partnership	We have corrected an e-filing issue which resulted in the Foreign lettings element being included in submissions
996490	Partnership	We have reinstated the partner sort on the Partner statements summary
1008279	Partnership	We have corrected an issue which could result in the tax return linking to an incorrect profit and loss account where is more than one in a computations
1000847	Partnership	We have changed the default status of the tick box to include dividend tax credits for corporate partners to be set as "Yes"
952090	Partnership	We have increased the character limit for box 11.1 of the return
950756	Partnership	We have made improvements to the handling of the capital element of loan relationship items for corporate partners
962367	Ireland	We have corrected an issue resulting in an e-filing error where a Net loss on sale of fixed/chargeable assets and Profit on ordinary activities was added to RA ROS
964459	Ireland	We have added the company name to the e-filing response from ROS
955021	Ireland	We have updated the calculation for the group relief surrender of leasing losses to prevent double counted
955056	Ireland	Losses from leasing trades with profits before capital allowances were not being correctly surrendered



967189	Ireland	We have updated the validation of IMO numbers to allow digits 8 or 9
959387	Ireland	We have updated the reconciliation where a trade has more than one knowledge box asset
977697	Ireland	We have updated the tonnage tax reference number validation
990617	Ireland	We have updated the company reference number to ensure where it is finished with a K or M it is not formatted as a number
996431	Ireland	We have updated the printing of certain options to prevent page 11 of the CT1 spilling over to the next page
1001894	Ireland	Changes made in 2016 to the offset of excess capital allowances used against other income on the Rental Income schedule have been reverted

