

Corporation TaxPro Release Notes

(Corporation TaxPro 2025 v2.01 - 03/06/2025)

Included in Corporation TaxPro 2025 v2.01

2025 ROS CT1 Changes

- 1. Company Details - De Minimis Aid**
- 2. Company Details - SME Exemption S835EA**
- 3. Company Details – S299 Leases agreed with Corporate Lessees**
- 4. Company Details – S299 Leases agreed with Corporate Lessors**
- 5. Company Details – S299 Leases agreed with Individual Lessors**
- 6. Extracts from Accounts**
- 7. Irish Investment Income – Leasing Profits**
- 8. Foreign Income – Participation Exemption S831B**
- 9. Double Taxation Relief**
- 10. Deductions, Reliefs & Credits – Management Expenses**
- 11. Group Relief**
- 12. Deductions, Reliefs & Credits – Sports Donation Scheme**
- 13. Capital Gains Tax**

CORPORATION TAXPRO – DATA MINING

2025 ROS Form CT1 Changes

1. Company Details – De Minimis Aid

New fields have been added to the ROS CT1 in Company Details in relation to 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. Companies are required to provide details of all other de minimis aid which has been granted to them within the past three years. 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. S486C (Start up company relief) in this accounting period.
2. S372AAC Living City Initiative.
3. S372AAD Living City Initiative.
4. S268(1)(n) and S272(3)(k)(i) IBA Aviation Services Facilities.

The new fields facilitate the declaration. The new fields can be found under Tax Return Information – De Minimus Aid.

De Minimis - EU State Aid i

You are applying for aid under the General De Minimis Regulation i

Aid granted in current return

S.486C Start-up company relief	
S.327 AAC Living City Initiative	
S.372 AAD Living City Initiative	
S.286(1)(N) and S.272(3)(k)(i) Industrial Buildings Aviation Services Facilities	

Aid granted within the past three years (gross grant equivalent) i

Under the General De Minimis Regulation	
Under Commission Regulation (EU) 1408/2013...	
Under Commission Regulation (EU) 717/2014...	
Under Commission Regulation (EU) 2023/2832...	

2. Company Details –SME Exemption S835EA

A new field has been added to the 2025 ROS CT1 in relation to SME Exemption. The new field, if relevant, can be completed in TaxPro by selecting Tax Return Information – SME Exemption S835EA.

SME Exemption S835EA

- | | |
|---|--------------------------|
| Does the company qualify for the SME exemption under section 835EA? | <input type="checkbox"/> |
| Is the company required to prepare a Local File? | <input type="checkbox"/> |
| Is the company required to prepare a Master File? | <input type="checkbox"/> |
| Is the company part of a multinational group which is required, whether in Ireland or elsewhere, to file a country-by-country report? | <input type="checkbox"/> |
| In respect of the chargeable period, is the company a party to a qualifying arrangement to which section 835DA applies? | <input type="checkbox"/> |

The new field is field 5 above.

3. Company Details – S299 Leases Agreed with Corporate Lessees

New fields have been added to the ROS CT1 in relation to S299 leases agreed with corporate lessees. The new fields, if relevant can be completed in TaxPro by selecting Tax Return Information – S299 Leases agreed with Corporate Lessees.

S299 Leases agreed with Corporate Lessees

S299 Leases agreed with Corporate Lessees	
The company is making a claim...	<input type="checkbox"/>
Lessee name	<input type="text"/>
Is the Lessee tax resident in Ireland	<input type="radio"/> Yes <input type="radio"/> No
If yes enter the tax reference number	<input type="text"/>
If no please select the country...	<input type="text"/>
Associate enterprise	<input type="radio"/> Yes <input type="radio"/> No
Open market value of leased asset at outset	<input type="text"/>
Lease income arising under S299(4)	<input type="text"/>
Actual lease payments receivable	<input type="text"/>
Capital allowances forgone	<input type="text"/>
Total claimed under S299(5)(h)(ii)...	0
Lease income arose in the course of a trade	<input type="checkbox"/>

4. Company Details – S299 Leases Agreed with Corporate Lessors

New fields have been added to the ROS CT1 in relation to S299 leases agreed with corporate lessors. The new fields, if relevant can be completed in TaxPro by selecting Tax Return Information – S299 Leases agreed with Corporate Lessors.

S299 Leases agreed with Corporate Lessors

S299 Leases agreed with Corporate Lessors

The company is making a claim...	<input type="checkbox"/>
Lessor name	<input type="text"/>
Is the Lessor tax resident in Ireland	<input type="radio"/> Yes <input type="radio"/> No
If yes enter the tax reference number	<input type="text"/>
If no please select the country...	<input type="text" value="v"/>
Associate enterprise	<input type="radio"/> Yes <input type="radio"/> No
Open market value of leased asset at outset	<input type="text"/>
Lease payment deductible under S299(3)(a)	<input type="text"/>
Actual lease payments payable	<input type="text"/>
Deemed total capital expenditure under S299(3)(b)	<input type="text"/>
Capital allowances in period	<input type="text"/>
Total claimed under S299(5)(h)(ii)...	0

5. Company Details – S299 Leases Agreed with Individual Lessors

New fields have been added to the ROS CT1 in relation to S299 leases agreed with individual lessors. The new fields, if relevant can be completed in TaxPro by selecting Tax Return Information – S299 Leases agreed with Individual Lessors.

S299 Lease agreed with Individual Lessees

S299 Lease agreed with Individual Lessees	
The company is making a claim...	<input type="checkbox"/>
Number of leases...	<input type="text"/>
Associate enterprise	<input type="radio"/> Yes <input type="radio"/> No
Lease income arising under S299(4)	<input type="text"/>
Lease income arose in the course of a trade	<input type="checkbox"/>
Total actual lease income receivable	<input type="text"/>
Open market value of affected leased assets at outset	<input type="text"/>
Capital allowances forgone	<input type="text"/>

6. Extracts from Accounts

A new field has been added to the Extracts from Accounts section of the 2025 ROS CT1 in relation to stock exchange listing expenditure under S81D. The new field, if relevant can be completed in TaxPro by selecting Extracts from Accounts. The new field can be found under Expenses & deductions.

Stock exchange listing expenditure under S.81D	<input type="text"/>
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7. Irish Investment Income – Leasing Profits

New fields have been added to the ROS CT1 in relation to capital allowances arising from non-trading leasing activity. The new fields, if relevant can be completed in TaxPro by selecting Irish investment income – Other investment income.

Other investment income

Details

Type of income	Leasing Profits v	*
Source		*
Account Number		
Address		

Income received

Gross income	
Tax deducted <input type="checkbox"/> tick if tax deducted	

Capital Allowances arising from leasing activity

The company has capital allowances arising from non-trading leasing activity

Capital Allowances Brought Forward	
Current Year Capital Allowances	
Amount of Wear and Tear Allowances	
Total Balancing Allowance (Or Charge)	
Capital Allowances used	
Capital Allowances available for Carry Forward to Succeeding Accounting Period(s)	0

When leasing profits are selected as the type of income then a new section appears requesting details of capital allowances arising from leasing activity.

8. Foreign Income – Participation Exemption S831B

Finance Act 2024 introduced a corporation tax exemption under S831B for certain dividends and other distributions received by a parent company from a foreign subsidiary. The exemption applies to a relevant distribution made by a relevant subsidiary to a parent company on or after the 1st January 2025.

New fields have been added to the 2025 ROS CT1 to enable a company to claim the participation exemption on the CT1. A company that receives a foreign distribution can choose between claiming the participation exemption or a double tax credit for foreign tax paid. If a claim is made for the participation exemption, then all relevant distributions from all relevant subsidiaries will be exempt for that accounting period. A claim cannot be made on a per dividend or per subsidiary basis. More information can be found here:

<https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-35/35-02-11.pdf>

To claim the Participation Exemption on TaxPro, select Overseas investment income – Distributions. A new section to claim the participation exemption has been added to the screen.

Distributions made under S831B - Participation Exemption		€
Relevant distribution amount...	<input type="text"/>	0
Relevant distribution amount...	<input type="text"/>	0

9. Double Taxation Relief

New fields have been added to TaxPro under double taxation relief. The new fields, if relevant can be completed in TaxPro by selecting Overseas investment income –Distribution. A new section to claim the double taxation relief has been added to the screen.

Additional Double Tax Relief		€
Amount of relief claimed...	<input type="text"/>	0
Additional Foreign Credit...	<input type="text"/>	0
Additional Foreign Credit...	<input type="text"/>	0

Line 1 will be used to claim double taxation relief in respect of dividend income under Schedule 24

Line 2 will be used to claim additional foreign credit under Schedule 24, Paragraph 9I, subparagraph (4)(a)

Line 2 will be used to claim additional foreign credit under Schedule 24, Paragraph 9I, subparagraph (4)(b)

10. Deductions, Reliefs & Credits – Management Expenses

A new field has been added under Management Expenses on the 2025 ROS CT1 in relation to the amount of management expenses that refer to stock exchange listing expenditure under S81D. The new field, if relevant can be completed in TaxPro by selecting Deductions and credits – Management expenses. The new field is the last line below.

Management expenses claims	
Amount brought forward from previous accounting period	<input type="text"/>
Total current year management expenses	
Total	0
Amount used against profits	<input type="text"/>
Amount entered above that refers to stock exchange listing expenditure under S81D	<input type="text"/>

11. Group Relief

New fields have been added under Group Relief on the 2025 ROS CT1. If any surrender/claim of relevant leasing losses or capital allowances relates to machinery or plant, then additional information needs to be included on the CT1.

In relation to the surrender of relevant leasing losses or capital allowances relating to machinery or plant, the new fields can be completed by selecting Deductions and credits – Group relief – Surrender. Then click on the link “Relevant leasing losses or capital allowances” and select Add.

[Relevant leasing losses or capital allowances](#)



Surrender of relevant leasing losses or capital allowances

Surrender of relevant leasing losses or capital allowances

Name of company to which loss/allowance is surrendered

Irish Tax Reference Number

Nature of relief

Amount surrendered

Confirm the activities of the recipient

(a) Clause I activities

(b) Clause II activities

Clause IIA activities

(c) Clause III activities

(d) Clause IV activities

Clause IVA activities

Clause IVB activities

In relation to the Claim to relevant leasing losses or capital allowances relating to machinery or plant, the new fields can be completed by selecting Deductions and credits – Group relief – Claim. Then click on the link “Relevant leasing losses or capital allowances” and select Add.

Total

[Relevant leasing losses or capital allowances](#)



Claim of relevant leasing losses or capital allowances

Claim of relevant leasing losses or capital allowances

Name of company to which loss/allowance is claimed

Irish Tax Reference Number

Nature of relief

Amount claimed

Confirm the activities of the claimant

- (a) Clause I activities
- (b) Clause II activities
 - Clause IIA activities
- (c) Clause III activities
- (d) Clause IV activities
 - Clause IVA activities
 - Clause IVB activities

12. Deductions, Reliefs & Credits – Sports Donation Scheme

New fields have been added to the ROS CT1 in relation to the sports donation scheme. The new fields, if relevant can be completed in TaxPro by selecting Deductions and credits - Sports Donation Scheme.

Sports Donations Scheme

Sports Donations Scheme	
Donation amount	<input type="text"/>
Date of donation	<input type="text"/>
Sports body name	<input type="text"/>
Sports body number 	<input type="text"/>
Sports body project number	<input type="text"/>
I confirm that I have loaded all receipts	<input type="checkbox"/>

13. Capital Gains Tax

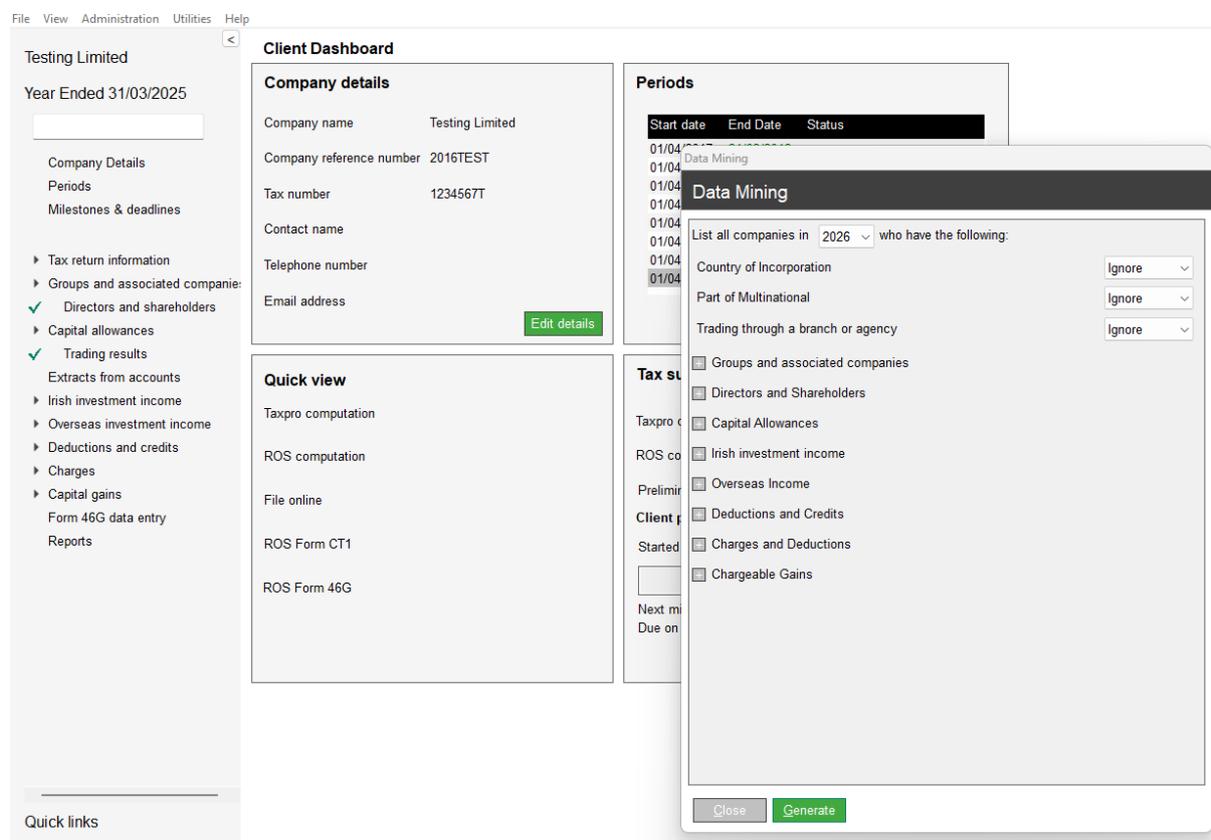
New fields have been added to the 2025 ROS CT1 under Capital Gains Tax in relation to the disposal of leased machinery or plant in the Accounting Period. The new fields, if relevant can be completed in TaxPro by selecting Capital Gains – Capital Gains Tax – Non development land. The new fields are located in the Consideration section.

Tick if company has disposed of leased machinery or plant in the Accounting Period	<input type="checkbox"/>
Where such a disposal (or disposals) has been made, please provide the following	
(a) Number of Disposals made	<input type="text"/>
(b) Net Chargable Gain or Loss Arising	<input type="text"/>
(c) Total Profits/(Losses) Appropriated into...	<input type="text"/>

CORPORATION TAXPRO – DATA MINING

We have added Data Mining to Corporation TaxPro It allows users to data mine information in the TaxPro CT database and produce excel reports for same e.g. Show all clients in 2025 with trade/professional income, show all clients in 2025 with Rental income, etc.

You can access this by going to Utilities – Data Mining.



The screenshot displays the ITSS Corporation TaxPro software interface. At the top, there is a menu bar with 'File', 'View', 'Administration', 'Utilities', and 'Help'. The main window is titled 'Testing Limited' and shows the 'Year Ended 31/03/2025'. A sidebar on the left contains a navigation menu with options like 'Company Details', 'Periods', 'Milestones & deadlines', 'Tax return information', 'Groups and associated companies', 'Directors and shareholders', 'Capital allowances', 'Trading results', 'Extracts from accounts', 'Irish investment income', 'Overseas investment income', 'Deductions and credits', 'Charges', 'Capital gains', 'Form 46G data entry', and 'Reports'. The main area is divided into several panels: 'Client Dashboard' with 'Company details' (Company name: Testing Limited, Company reference number: 2016TEST, Tax number: 1234567T, Contact name, Telephone number, Email address) and 'Quick view' (Taxpro computation, ROS computation, File online, ROS Form CT1, ROS Form 46G); 'Periods' with a table showing 'Start date', 'End Date', and 'Status'; and 'Tax status' with a list of categories like 'Groups and associated companies', 'Directors and Shareholders', 'Capital Allowances', 'Irish investment income', 'Overseas Income', 'Deductions and Credits', 'Charges and Deductions', and 'Chargeable Gains'. A 'Data Mining' dialog box is open in the foreground, allowing users to filter data by year (2026) and select specific criteria for reporting, with 'Ignore' buttons for each criterion and 'Close' and 'Generate' buttons at the bottom.