

## **Corporation TaxPro Release Notes**

**(Corporation TaxPro 2026 v2.01 - 11/06/2026)**

## **Included in Corporation TaxPro 2026 v2.01**

### **2026 ROS CT1 Changes**

- 1. Trading Results – Enhanced Deduction Under S81E**
- 2. Trading results – Stock Exchange Listing Expenditure**
- 3. Rental Income – Exemption Under S222A**
- 4. Research & Development Tax Credit S766C**
- 5. Known Issues with 2026 ROS CT1 – R&D Credit S766C**

## 2026 ROS Form CT1 Changes

### 1. Trading Results - Enhanced Deduction Under S81E

New fields have been added to the 2026 ROS CT1 under Trading Results in relation to the enhanced corporation tax deduction for eligible construction expenditure costs incurred in respect of a qualifying apartment block.

The new fields can be found in TaxPro under Trade Details – Adjustment to profit and loss. Under Deductions there is a field called Enhanced Deduction for eligible construction

#### Deductions

Enhanced Deduction for eligible construction...

Click on this field and the following appears:

### Claims Under S81E

Enhanced deduction claimed under S81E	<input type="text"/>
Eligible expenditure incurred in relation to the completed...	<input type="text"/>
The number of apartments in the completed development...	<input type="text"/>
Tick if you are a relevant contractor to which a relevant...	<input type="checkbox"/>

You can then fill in the relevant information.

## 2. Trading Results - Stock Exchange Listing Expenditure

A new field was added to the Extracts from Accounts section of the 2025 ROS CT1 in relation to stock exchange listing expenditure under S81D. This field has been moved to the Trading Results section of the 2026 ROS CT1.

The field can be found in TaxPro under Trade Details – Adjustment to profit and loss. Under deductions there is a field called Stock Exchange listing expenditure under S81D

### Deductions

Stock Exchange listing expenditure under S81D

## 3. Rental Income – Exemption Under S222A

New fields have been added to the Rental Income section of the 2026 ROS CT1 in relation to S222A Exemption. S222A provides a corporation tax exemption for rental income arising from dwellings designated as cost rental.

The new fields can be found in TaxPro under Rental income summary – S222A Exemption

### Irish rental income summary


Capital Allowances

Losses

Living City Initiative

Aviation Facilities

**S222A Exemption**

A qualifying provider that supplies qualifying cost rental dwellings as defined under S222A must submit the following information 

(i) The number of qualifying cost rental dwellings in which the qualifying provider is in receipt of rent

(ii) The total amount of rent received from the dwellings

(iii) The total amount of profit or gains that would have been subject to tax if this exemption did not apply

(iv) Confirm that the qualifying provider has complied with the Affordable Housing Act 2021 requirements

#### **4. Research & Development Tax Credit S766C**

Under S766C there is an option to surrender the research & development tax credit to an employee. The 2026 ROS CT1 now allows you to include details for multiple employees under each instalment, in prior years you could only include information for one employee. TaxPro now includes the option to add multiple employees. However, the new option is not working correctly on the 2026 ROS CT1 (Please see next section).

#### **5. Known issues with 2026 ROS CT1 – R&D Credit S766C**

There are currently issues with claiming the R&D tax credit under S766C on the 2026 ROS CT1. The validations on the 2026 ROS CT1 are incorrect resulting in correct R&D credit claims failing ROS validation meaning that CT1's that included claims under S766C cannot be submitted.

There are also issue in relation to surrendering the R&D credit to an employee (see previous section).

Revenue have told us that they are aware of the issues but have yet to give us a date as to when the issues will be fixed. We will update you when we receive more information from Revenue.