

CCH CORPORATION TAX – KNOWN ISSUES (10 July 2019)

Below is a list of issues reported during the last 12 months that potentially impact a significant number of users.

Our aim is to rectify these issues within 12 months but ideally within the next two quarterly releases.

DATE RAISED	ITS	DESCRIPTION	WORKAROUND (If Available)	SCHEDULED/ FIXED
10/07/2019	59086	AIA rounding differs by £1 Where the accounting period straddles 31/12/2018 in some cases a rounding difference of £1 is shown in the AIA available	None	TBA
22/05/2019	59006	AIA for capital item expensed-linking the claim from Profit & Loss When you have a capital item expensed and you claim the AIA by adding a tax category on the P&L it automatically always uses the start date of the period for the addition date and you are unable to amend the start date in the additions analysis screen. This is causing issues where the maximum claim has been made in the period to 31 Dec 2018 and the additions should be allowable re a claim for the later part of the period	Do not use the P&L disallowable column; enter the addition manually in the Additions analysis screen – where you can add the specific dates.	2019.3 Candidate
26/04/2019	58968	Management Expenses Summary Where management expenses have been b/fwd and new expenses arise in the period, if all the current year management expenses plus some of those brought forward have been offset against current year profits an incorrect value appears in the management expenses report. Please note the profit calculation is correct.	Add a note to advise of the correct figure utilised.	2019.3 Candidate
11/04/2019	58934	Loss Deductions Allowance For all accounting periods up to and including those straddling 31/03/2017 in incorrect loss deductions allowance of £5,000,000 is appearing on the computation	Add a note to advise of the correct figure claimed.	2019.3 Candidate
10/04/2019	58943	Special Rate Pool Where the AP is less than 12m CT does not time apportion the WDA for the Pool by the number of days in the period--it gives the full annual allowance	Disclaim the excess allowance granted.	2019.3 Candidate
13/07/2018	57463	CT600A Part 3 The entry in Box A65 is not being displayed correctly. The value in this box should be the total of Box A55 and A60. The entry in Box A65 is the value displayed in Box A70. Completion of Part3 of the CT600A is very unusual. This is a pre-existing issue and affects corporation tax returns for AP commencing on or after 7 April 2015.	The work around is to leave the repayment details off the return and attach form L2P to the CT600	2019.3 Candidate

CCH CORPORATION TAX – KNOWN ISSUES (10 July 2019)

Below is a list of issues reported during the last 12 months that potentially impact a significant number of users.

Our aim is to rectify these issues within 12 months but ideally within the next two quarterly releases.