



Phone

Fax

Web www.gov.uk

Date

About your client's Research and Development claim for Corporation Tax relief

Company name:

Company UTR reference:

Company address:

We've received a Company Tax Return for the above company that includes a Research and Development (R&D) claim.

The return was filed on **dd mmmm yyyy** for the accounting period from **mmmm yyyy** to **dd mmmm yyyy**.

We're unable to accept your client's claim, as they have not sent us all the information that we now need for R&D claims. They have not sent us a completed 'additional information form'. This legislation has been in place since 1 April 2023 under the Finance Act 1998 Sch.18 Para.83 EB(3).

Making a Valid Claim

For new claims made on or after 8 August 2023 your client needs to send us an 'additional information form' before they file their company's tax return. This is to support their R&D claim. Go to www.gov.uk and search 'Submit detailed information before you claim Research and Development (R&D) tax relief'.

If your client still wishes to make a claim for the accounting period above, then they may be in time to file an amended CT600 Corporation Tax Return together with the 'additional information form'. The information on the form and the return must match. For more information, go to www.gov.uk and search 'The company tax return guide'.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

Completing Corporation Tax returns

For R&D claims the Corporation Tax Return needs:

- an 'X' in box 657 which indicates that the 'additional information form' has been sent
- if required an 'X' in box 656 which indicates that a claim notification has been sent
- the CT600L 2022 version 3 form to be filled in if the company is claiming payable credit or expenditure credit
- to include computations for the relevant accounting period
- to include accounts for the relevant accounting period
- to show bank account details

For a large company claim your client may not be able to complete box 657 if you are completing box 655.

What happens next

As your client has not met the R&D claim criteria, we will remove their R&D claim from their Company Tax Return. We will send them a CT620-COR notice confirming that we've made the R&D correction. This will also show any revised tax calculations we have made.

As above, if your client still wishes to make a claim for the accounting period referenced above, then please follow the instructions under "Making a Valid Claim".

What to do if your client disagrees with the CT620-COR notice

Your client cannot appeal against this notice. However, your client can make representations to us via email at RD.IncentivesReliefs@hmrc.gov.uk They need to let us know why they think the notice is incorrect. They need to do this within 90 days of the date of the notice.

We will consider your client's representations and let them know our decision. We will either confirm the notice or withdraw it.

Important information about communicating by email

If you email us, please be aware that email is not secure. The main risk is that information sent by email could be changed or read by someone else before it reaches us. Please only use email if you accept the risks.

If your client has any doubt about the authenticity of an email which claims to come from HMRC, they should not click on any links, give any personal details, or reply to the email. They should forward the email to us at phishing@hmrc.gov.uk.

More information

Go to www.gov.uk and search 'Research and Development tax relief' and 'Claiming R&D tax reliefs'.

Also, go to www.gov.uk and search 'Agent Update issue 107' which includes information on the R&D changes and other general information.

Yours Sincerely

Officer of HM Revenue and Customs