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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
([/government/organisations/hm-revenue-customs](#))

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## CIRD80350 - R&D tax relief: introduction: R&D Compliance contact details

Please contact the team by email if you have any queries using the following naming conventions;

If you are:

1. Asking for help with a technical query, please include 'TECHNICAL QUERY' in the heading of your email. Also you may be able to find your answer in our online guidance, the Corporate Intangibles Research and Development Manual.

2. Amending a return, please include 'AMENDMENT' in the heading of your email. Please note that the 28 day aim will not apply. We will aim to deal with your claim within 60 days. From 1 April 2019 claims for Research and Development Tax Relief which form a part of an amended Corporation Tax Self Assessment must include a completed CT600 and a Corporation Tax computation.

3. Providing further information in support of a claim: you will not be directly responded to. Please include 'BACS', 'LETTER OF AUTHORITY' or 'R&D REPORT' in the heading subject of your email, depending on what further information you are sending.

4. Requesting the status of your client's R&D claim then please note the following: due to the volume of claims that HMRC process we are unable to give specific information regarding the status of any claim unless the date has exceeded our current processing times . Also we are unable to confirm whether payment has been made to your client's bank account. Please liaise with your client to determine whether payment has been received.

5. General queries regarding online services then please follow the instructions for the general IT helpdesk

<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/online-services-helpdesk>  
(<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/online-services-helpdesk>)

Our email address is;

[RD.IncentivesReliefs@hmrc.gov.uk](mailto:RD.IncentivesReliefs@hmrc.gov.uk)

If you have a query regarding the technical application of the R&D schemes you may email [RD.IncentivesReliefs@hmrc.gov.uk](mailto:RD.IncentivesReliefs@hmrc.gov.uk) .

Alternatively you may post your query to:

Incentives & Reliefs

## HM Revenue and Customs

BX9 1LH

6. HMRC has launched a [R&D Disclosure facility](https://www.gov.uk/guidance/tell-hmrc-if-youve-claimed-too-much-research-and-development-rd-tax-relief) (<https://www.gov.uk/guidance/tell-hmrc-if-youve-claimed-too-much-research-and-development-rd-tax-relief>). The link contains the guidance on when you should use this. This is HMRC's preferred route for customers/agents to submit R&D disclosures.

If you are emailing the R&D email address above with a disclosure please consider utilising this facility instead.

If you have used the facility and are awaiting a Payment Reference Number (PRN) you should receive this within 15 days from the date of submission of the disclosure. If it has been longer than 15 days please state this in your email.

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