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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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CIRD183000 - R&D Tax Reliefs: reformed reliefs: claims process: pre-notification of claims

Statutory framework

CTA09/S1042C and CTA09/S1045A prevent the making of a claim to the new merged scheme RDEC (“new RDEC”) and enhanced R&D intensive support (“ERIS”) respectively after the end of the claim notification period (see below), unless at least one of the following applies:

- the company has made an R&D claim during the period of three years ending with the last day of the claim notification period (ignoring any R&D claim for an accounting period beginning before 1 April 2023 which is made in an amendment to a return submitted on or after 1 April 2023).
- the company makes a claim notification in respect of the claim within the claim notification period
- the accounting period in respect of which the claim is made falls within the same period of account as another accounting period in respect of which the company has made an R&D claim or claim notification

The provision relevant for ERIS applies to claims to Chapter 2 relief for accounting periods beginning on or after 1 April 2023, including claims under the old SME scheme. The new RDEC provision applies to claims to Chapter 1A relief for accounting periods beginning on or after 1 April 2024. For old RDEC, CTA09/S104AA operates similarly.

CTA09/S1142A(2) gives HMRC the power to specify by regulations what information should be provided with the notification, and the form and manner in which the notification is to be made.

The Relief for Research and Development (Content of Claim Notifications, Additional Information Requirements and Miscellaneous Amendments) Regulations 2023 ([SI2023/813](https://www.legislation.gov.uk/uksi/2023/813/made#f00011) (<https://www.legislation.gov.uk/uksi/2023/813/made#f00011>)) specify this in Schedule 1.

Administrative Easement

Between 8 September 2024 and 17 October 2024, incorrect guidance was published with regards to first bullet point above. The last few words of this sentence read, “after the end of the claim notification period”, rather than, "on or after 1 April 2023".

This inaccurate interpretation has led to some companies being misinformed as to whether they needed to submit a Claim Notification Form when they had previously submitted a valid R&D claim during the period of three years ending with the last day of the claim notification period.

To correct this, HMRC has implemented an administrative easement. HMRC will allow claims for an accounting period without a Claim Notification Form where the following apply.

- A company made a valid claim to R&D in an amendment to a return for an accounting period beginning before 1 April 2023, which was submitted to HMRC between 1 April 2023 and 30 November 2024 inclusive; **and**
- The accounting period for which a Claim Notification was not delivered, but ought to have been, had a claim notification period ending between 8 September 2024 and 30 November 2024.

Any company which considers that it has been disadvantaged as a result of this inaccuracy and meets the required criteria can apply for the easement. To apply, companies or their agents **must** contact the R&D Policy team at randd.policy@hmrc.gov.uk with the subject line "CIRD 183000 notification" and provide all of the following information.

1. Evidence of authority to act on behalf of the company (for agents only).
2. Company name.
3. Company unique taxpayer reference.
4. The date the amended return containing the R&D claim, which the company was relying on to meet the claim notification requirement, was submitted.
5. The accounting period that was not notified as a result of the incorrect guidance.
6. The period of account which the accounting period in (5) formed a part of.

HMRC will review the information and, if we agree the conditions have been met, will invite companies to submit a claim for the relevant period. All R&D claims received as a result will be subject to HMRC's normal risking processes.

This easement does not affect a company's statutory filing obligations, including the time limit for the making of a claim.

Claim notification period

The claim notification period is defined at CTA09/S1142A as the period:

- beginning with the first day of the period of account which is the same as the accounting period in respect of which the claim is made, or within which that accounting period falls, and
- ending with the last day of the period of six months beginning with the first day after that period of account

How a claim notification is made

A claim notification must be made via the online service, link here:

<https://www.gov.uk/guidance/tell-hmrc-that-youre-planning-to-claim-research-and-development-rd-tax-relief> (<https://www.gov.uk/guidance/tell-hmrc-that-youre-planning-to-claim-research-and-development-rd-tax-relief>)

Information to be provided

The information required is specified in SI2023/813/SCH1.

Subject	Specified information
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the company	(a)
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	registered name, and
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(b)

unique taxpayer
reference number.

the company officer
responsible for
ensuring the accuracy
of the information
provided under this
Schedule

(a)

name,

(b)

role in the company,

(c)

telephone number, and

(d)

email address.

agent(s) or tax
adviser(s)

(a)

name (or, if the agent or
adviser is a registered
company, its registered
number if available),

(b)

agent reference
number,

(c)

business or trading
name,

(d)

address of principal
place of business,

(e)

email address,

(f)

telephone number, and

(g)

agent role (acting on research and development claim only, or acting on both research and development claim and other tax matters).

the R&D claim

(a)

the start date and the end date of the accounting period,

(b)

the start date and the end date of the period of account,

(c)

the number of research and development project(s), and

(d)

an overview of the research and development project(s) for the period of account.

Examples

Please see the .gov guidance – link here:

<https://www.gov.uk/guidance/tell-hmrc-that-youre->

[planning-to-claim-research-and-development-rd-tax-relief \(https://www.gov.uk/guidance/tell-hmrc-that-youre-planning-to-claim-research-and-development-rd-tax-relief\)](https://www.gov.uk/guidance/tell-hmrc-that-youre-planning-to-claim-research-and-development-rd-tax-relief)

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