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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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## CIRD80550 - R&D tax relief: examining a claim: records

In order to prepare accounts and VAT returns, companies will be keeping records of expenditure. While these financial records can be useful in supporting the costs of particular elements of a claim they will not, for example, necessarily reveal the proportion of an employee's time spent directly and actively on R&D. Nor will they normally provide any information with which to determine whether relevant R&D is taking place.

HMRC officers examining claims who need to refer to the underlying evidence will need to think about what records will support the claim in the case that they are considering. Details of the type of records they may find helpful in support of a claim that R&D is being carried out are at [CIRD80560](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird80560) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird80560>) while [CIRD80570](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird80570) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird80570>) has details of records that can assist in quantifying the claim.

There is no record keeping requirement specifically for the purposes of claiming R&D relief, but the general CTSA requirement to keep sufficient records applies. Therefore, HMRC officers should be flexible in considering what records will be of assistance. They may well find that discussing the claim with the company, or agent, in advance of the making of detailed evidence requests will provide a better appreciation of what records are available, and enable them to focus their enquiries in a more cost-effective way for both them and the company.

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