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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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## CIRD182000 - R&D Tax Reliefs: reformed reliefs: claims process: additional information form

### Statutory framework

FA98/SCH18/Para. 83EA was inserted by F(No. 2)A23/S10 & F(No. 2)A23/SCH1/Para. 13 with effect for claims to R&D relief made on or after 1 August 2023 (in practice, it only affects claims made on or after 8 August 2023 – see below). For guidance and examples showing when a claim is “made”, please see [CIRD81805](#)

<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81805>).

Para. 83EA gives HMRC the power to specify by regulations information to be required in support of a claim to R&D tax relief under either the new merged scheme RDEC (“new RDEC”) or enhanced R&D intensive support (ERIS). If the required information is not provided, the claim is invalid – see below for guidance on failure to provide complete or proper responses.

This also applies to claims made under the old RDEC and SME schemes.

Regulations were made under FA98/SCH18/Para. 83EA (amongst other provisions) in 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))

<https://www.legislation.gov.uk/uksi/2023/813/made>).

SI2023/813/Reg. 3 provides that, for claims made on or after 8 August 2023, claimants must provide the information specified in SI2023/813/SCH2.

This information must be provided on or before the date the claim is made. For claims made between 1 August 2023 and 7 August 2023, no additional requirements applied.

## **When and how information is submitted**

Information is submitted via the online additional information form (AIF). The link to the .gov guidance is <https://www.gov.uk/guidance/submit-detailed-information-before-you-claim-research-and-development-rd-tax-relief> (<https://www.gov.uk/guidance/submit-detailed-information-before-you-claim-research-and-development-rd-tax-relief>). Information must be submitted at least once for each accounting period for which an R&D claim is made. Please note that when logging in via the government gateway, claimants or their agents will need to use the log-in credentials associated with the UTR for the

company making the claim.

Note that if a company makes claims separately for different schemes for the same accounting period (for example, a claim to ERIS in an original return, and a claim to new RDEC in an amendment), a new AIF is required for each claim when it is made. If a claim is made, withdrawn, then a new claim made, the AIF is required each time the claim is made.

If a claim is validly made with a supporting AIF, and then amended, no new AIF is required for the amended claim. However, it may reduce the risk of a compliance intervention if a new AIF is submitted which supports any material change made to a claim. A material change would include, but is not limited to, adding or removing a project, or making a significant adjustment to expenditure claimed for.

## What information is required

Topic	AIF requirement	Notes
Business details	What is the name of the business claiming R&D tax relief?	For a company, this is the registered name per Companies House
	Confirm CT UTR	
	Employer PAYE reference for claimant business	

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VAT number for  
claimant  
business

---

For companies  
registered in  
Northern Ireland  
– What is the  
Company  
Registration  
Number (CRN)?

---

For companies  
registered in  
Northern Ireland  
– What is the  
registered  
address of the  
business?

---

What is the main  
type of business  
carried out by  
claimant  
company? (SIC  
code)

---

Contact  
details

Full name (of  
person  
completing the  
AIF)

---

Are you the  
senior officer  
responsible for  
this claim?

---

---

What is your role  
in relation to the  
claimant  
business?

---

What is your  
email address?

---

Do you consent  
to HMRC using  
this email to  
discuss the R&D  
claim with you?

---

What is your  
telephone  
number?

---

Does the  
claimant  
business have a  
tax agent for the  
R&D claim?

---

Agent contact  
details:  
Full name

Name of Agent's  
business

Telephone  
number

Email address

---

About the  
Claim

Accounting  
period start and  
end date

You'll need the  
start and end  
date of the  
accounting period  
for which you're

claiming. This must match the dates shown in your Company Tax Return.

**If you have made an election to use a mean accounting date ([CTM01560](#)), you must use the mean start and end dates of the period on both the Additional Information form and the Company Tax Return for the period.**

---

Is this part of a long period of account?

An accounting period will be part of a long period of account where the company's financial statements are drawn up for a period of longer than 12 months.

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For companies registered in Northern Ireland – Did [the claimant business] have a trade in goods [during the

See guidance at [CIRD125000](#).

accounting  
period]

---

For companies  
registered in  
Northern Ireland  
– Did [the  
claimant  
business] have  
any relevant  
activities in  
relation to  
electricity [during  
the accounting  
period]

See guidance at  
[CIRD125000](#).

---

For companies  
registered in  
Northern Ireland  
that do not have  
a trade in goods  
or electricity –  
Does the  
business want to  
opt out under  
s1112J (4)  
FA2025?

See guidance at  
[CIRD125000](#).

---

For companies  
registered in  
Northern Ireland  
– Did [the  
claimant  
business or any  
companies within  
the group]  
receive de  
minimis state aid  
in the last 3  
years?

See guidance at  
[CIRD125000](#).

---

For companies  
registered in

See guidance at  
[CIRD125000](#).

Northern Ireland  
– you will be  
required to  
calculate the  
total de minimis  
aid received by  
the undertaking  
in the 3 years  
ending with the  
day on which the  
claim is made  
and make a  
declaration that  
the de minimis  
limit has not  
been exceeded.

---

For companies  
registered in  
Northern Ireland-  
declare the  
amount of  
additional benefit  
claimed in this  
claim period in  
each sector  
(Agriculture,  
Aquaculture and  
fishery or other)  
and make a  
declaration that  
this claim will not  
result in the de  
minimis limit  
being exceeded.

---

See guidance at  
[CIRD125000](#).



---

For companies registered in Northern Ireland – you will be issued a notification of the state aid granted in this ERIS claim.

See guidance at [CIRD125000](#).

---

Which scheme does the claimant business have qualifying expenditure for?

---

RDEC

What types of R&D qualifying expenditure did the claimant business incur?

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Enter qualifying expenditure

This is itemised by category of qualifying expenditure. If you intend to claim for less than the full amount of qualifying expenditure, please enter the amount you wish to claim.

---

Did any of the total qualifying expenditure come from qualifying

indirect  
expenditure?

---

If yes, how  
much?

This is a global  
figure, i.e. it is not  
itemised by  
category of  
qualifying  
expenditure.

---

Where did the  
R&D activity that  
led to the  
qualifying RDEC  
expenditure take  
place?

For contractor  
payments  
([CIRD138000](#))  
and payments for  
externally  
provided workers  
(EPWs)  
([CIRD137000](#)),  
restrictions on  
overseas activity  
apply, see  
[CIRD150000](#).

---

Was any of the  
[value] qualifying  
externally  
provided worker  
expenditure for  
overseas  
activity?

---

How much was  
spent on EPWs  
working  
overseas?

This is the  
qualifying  
element, so for  
unconnected  
EPWs this would  
be the 65%.

---

Explain how the  
[value] qualifies

You will need to  
refer to the

as R&D  
overseas  
expenditure.

criteria for the  
CTA09/S1138A  
exception in your  
narrative  
explanation (see  
[CIRD150000](#) and  
following).

---

How many  
EPWs are you  
claiming R&D  
relief for?

---

How many of the  
workers have a  
UK PAYE  
reference?

An EPW should  
have a PAYE  
reference if even  
£1 of earnings is  
subject to UK  
PAYE.

---

---

Add UK PAYE references to cover all workers

There is no need to enter any given PAYE reference more than once if multiple workers are under the same reference.

There is no need to provide more than 10 references, but if there are more than 10 references, you must provide the 10 largest by number of workers employed. You can provide as many references as you wish.

---

Was any of the [value] contracted out R&D expenditure for work done overseas?

---

IF yes, how much of the [value] contracted out expenditure was for work done overseas?

This is the qualifying element, so for unconnected contractor payments this would be the 65%.

---

---

How does the [value] contracted out overseas expenditure qualify for relief?

You will need to refer to the criteria for the CTA09/S1138A exception in your narrative explanation (see [CIRD150000](#) and following).

---

Was any of the [value] contracted out work done by a company?

---

If yes, tell us about these companies:  
Company name

Where they are registered

Registered number

How much qualifying expenditure was paid to them (calculate at 65%)

If the contractors were all individuals, you do not need to provide this information.

---

Enhanced R&D intensive support

Does [the claimant business] meet the eligibility criteria for ERIS?

See [CIRD123000](#), [CIRD120000](#) & following.

---

Is the claimant business exempt

[CIRD140000](#)

from the PAYE cap?

If yes, explain why.

What types of qualifying expenditure did the claimant business incur (do not include anything already included in the RDEC claim)

[CIRD130000](#) and following

If the company is claiming under both ERIS and new RDEC, it must not claim for the same expenditure under both schemes.

Enter the value of that expenditure

This is broken down by category. The company should provide only the amount of expenditure that qualifies for relief.

Was any of the [value] qualifying expenditure from qualifying indirect activities?

This is a global figure, i.e. it is not itemised by category of qualifying expenditure.

Where did the activity take place?

For contractor payments ([CIRD138000](#)) and payments for externally provided workers (EPWs)

([CIRD137000](#)),  
restrictions on  
overseas activity  
apply, see  
[CIRD150000](#).

---

Was any of the  
[value] externally  
provided worker  
expenditure for  
overseas  
activity?

---

If yes, say how  
much and how it  
qualifies as R&D  
overseas  
expenditure

This is the  
qualifying  
element, so for  
unconnected  
EPWs this would  
be the 65%.

---

How many  
externally  
provided workers  
are you claiming  
relief for?

---

How many of the  
workers have a  
UK PAYE  
reference?

An EPW should  
have a PAYE  
reference if even  
£1 of earnings is  
subject to UK  
PAYE.

---

Provide PAYE  
references for all  
workers

There is no need  
to enter any given  
PAYE reference  
more than once if  
multiple workers  
are under the  
same reference.

There is no need to provide more than 10 references, but if there are more than 10 references, you must provide the 10 largest by number of workers employed. You can provide as many references as you wish.

---

Was any of the [value] contracted out R&D expenditure for work done overseas?

---

IF yes, how much of the [value] contracted out expenditure was for work done overseas?

This is the qualifying element, so for unconnected contractor payments this would be the 65%.

---

How does the [value] contracted out overseas expenditure qualify for relief?

You will need to refer to the criteria for the CTA09/S1138A exception in your narrative explanation (see [CIRD150000](#) and following).

---



---

Was any of the  
[value]  
contracted out  
work done by a  
company?

---

If yes, tell us  
about these  
companies:  
Company name

Where they are  
registered

Registered  
number

How much  
qualifying  
expenditure was  
paid to them  
(calculate at  
65%)

If the contractors  
were all  
individuals, you  
do not need to  
provide this  
information.

---

Trading and  
operating  
expenses for the  
claimant  
business: what  
were the trading  
and operating  
expenses for the  
AP?

Guidance on how  
to answer this  
question is given  
at [CIRD123000](#).

---

Did the claimant  
business adjust  
its CT  
computation for  
capitalised R&D  
expenditure?

The company  
should answer  
“yes” if there is  
any amount of  
deduction under  
CTA09/S1308  
taken - see  
[CIRD81450](#)

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If yes, enter the amount.

---

Connected companies: did the claimant company have any connected companies at any point in the AP?

See guidance at [CIRD210000](#), as it relates to connections between companies.

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Can you provide details for the connected companies now?

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What is the name of the connected company?

---

Where is [the connected company] registered?

---

What is their registered number?

---

Did the connected company have any qualifying R&D expenditure?

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What are the trading and operating expenses for the connected company for the AP?

Where the connected company does not have an AP, or its AP does not align with that of the claimant company, the relevant period is the period of time occupied by the claimant company's AP.

Guidance on how to answer this question is given at [CIRD123000](#).

---

Did they adjust their CT computation for capitalised R&D expenditure?

Where the connected company does not have an AP, or its AP does not align with that of the claimant company, the relevant period is the period of time occupied by the claimant company's AP.

The company should answer "yes" if there is any amount of deduction under CTA09/S1308 taken - see [CIRD81450](#)

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If yes, enter the amount.

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Projects	How many R&D projects has the business undertaken in the accounting period?	This is a global total – include all projects, whether claimed for wholly or in part under ERIS or new RDEC.
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What is the name of project 1?

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What is the main field of science and technology [for project 1]	<p>It is not acceptable to refer to documents or information held outside the AIF, even if these are held by HMRC.</p> <p>Where businesses fail to answer the questions satisfactorily, this will result in their claim being rejected as invalid – see further guidance below this table.</p>
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What existing scientific or technological knowledge did the project plan to improve?

It is not acceptable to refer to documents or information held outside the AIF, even if these are held by HMRC.

Where businesses fail to answer the questions satisfactorily, this will result in their claim being rejected as invalid – see further guidance below this table.

---

What advance in scientific or technological knowledge did the project aim to achieve?

It is not acceptable to refer to documents or information held outside the AIF, even if these are held by HMRC.

Where businesses fail to answer the questions satisfactorily, this will result in their claim being rejected as invalid – see further guidance below this table.

---

What scientific or technological

It is not acceptable to

uncertainties did  
the project face?

refer to  
documents or  
information held  
outside the AIF,  
even if these are  
held by HMRC.

Where  
businesses fail to  
answer the  
questions  
satisfactorily, this  
will result in their  
claim being  
rejected as invalid  
– see further  
guidance below  
this table.

---

How did the  
project seek to  
overcome these  
uncertainties?

It is not  
acceptable to  
refer to  
documents or  
information held  
outside the AIF,  
even if these are  
held by HMRC.

Where  
businesses fail to  
answer the  
questions  
satisfactorily, this  
will result in their  
claim being  
rejected as invalid  
– see further  
guidance below  
this table.

---

---

What qualifying expenditure does this project have? (RDEC, ERIS or both)

It is not acceptable to refer to documents or information held outside the AIF, even if these are held by HMRC.

Where businesses fail to answer the questions satisfactorily, this will result in their claim being rejected as invalid – see further guidance below this table.

---

What is the [value of] the [ERIS/RDEC] qualifying expenditure for this project?

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(Repeat for other projects)

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## **Failure to provide complete or proper responses**

The fact that a question on the AIF has a non-null response does not mean that information has been provided. To meet the requirement, the response must address the question asked, and give complete and relevant information. It is not acceptable to refer to documents or information held outside the AIF, e.g. “see R&D report”, even if these are held by HMRC. Nonsense responses are not acceptable.

The AIF forms part of HMRC's risk assessment of each return. Incomplete or improper (nonsense) responses will be identified and increase the likelihood of a return being subject to enquiry or other compliance activity.

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