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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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CIRD181000 - R&D Tax Reliefs: reformed reliefs: claims process: overview

The statutory framework for R&D claims under both the new merged scheme RDEC (new RDEC) and enhanced R&D intensive support (ERIS) is given in FA98/SCH18/Part IXA. This should be read in conjunction with the legislation in Chapters 1A and 2 of CTA09/Part 13 respectively.

Claim Requirements

Companies will need to submit [additional information via this online form](#)
(<https://www.gov.uk/guidance/submit-detailed->

[information-before-you-claim-research-and-development-rd-tax-relief](#) (CIRD182000) to support their claim (FA98/SCH18/Para. 83EA) under either scheme, and may need to [pre-notify](#) (<https://www.gov.uk/guidance/tell-hmrc-that-youre-planning-to-claim-research-and-development-rd-tax-relief>) to (CIRD183000 (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird183000>)) HMRC of their intention to claim (CTA09/S1142A, [SI2023/813](#) (<https://www.legislation.gov.uk/uksi/2023/813/contents/made>)). If either of these requirements is not complied with, the claim will be invalid. Please note in particular that even where a claim supported by AIF to one scheme has been submitted in an original return, if the company wishes to claim under the other scheme in an amendment, a new AIF will be required. Claims are made in the Company Tax return or by amending the return (FA98/SCH18/Para. 83B). The return or amendment must include accounts (original return only), computations (which must reflect the claims made), a completed CT600 and, if there is a claim for either payable ERIS or RDEC, a completed CT600L. Both original returns and amendments must be made through the Corporation Tax Online Service (also known as the COTAX gateway - details are in the COTAX Manual at [COM130001](#) (<https://www.gov.uk/hmrc-internal-manuals/cotax-manual/com130001>)). The requirement for gateway submission of amendments including R&D claims came into force from 8 August 2023, under HMRC [directions](#) (<https://www.gov.uk/government/publications/hmrc-directions-under-si-2003282-regulations-3-and-10>) under [SI2003/282](#) (<https://www.legislation.gov.uk/uksi/2003/282/contents/made>).

The amount of relief and credit claimed must be quantified when the claim is made (FA98/SCH18/Para. 83C). If an incomplete return is received, or if the amount of the relief or credit is not quantified, there is no valid claim.

Additionally, for trading companies:

- amountsof new RDEC must be brought into account as trading income either in the accounts or in the tax computations (CTA09/S1042H)
- amounts of ERIS additional deduction must be brought into account in calculating the company's adjusted trading loss for tax purposes (CTA09/S1044(7)) but not when calculating whether or not they are loss making for the purposes of the intensive scheme. In An ERIS-eligible company will never make an adjusted trading profit.

For pre-trading companies (see [CIRD122300](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird122300) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird122300>)):

- where an election is taken under CTA09/S1045, the company is treated as having a trading loss equal to 186% of the qualifying Chapter 2 expenditure (CTA09/S1045(7)) - there is no additionaldeduction

For both trading and pre-trading claimants to ERIS, the amount of the loss or deemed loss surrendered for a tax credit must be written off in the company's tax computations.

Time limits

Claims can be made, amended or withdrawn up to the last day of the period of either (FA98/SCH18/Para. 83E):

- two years beginning with the last day of the period of account, in a case where the period of account to which the claim relates is not longer than 18 months.
- 42 months beginning with the first day of the period of account, in any other case.

HMRC has discretion to accept late claims (FA98/SCH18/Para. 83E(5)). This discretion is only exercised in accordance with [Statement of Practice 5 \(2001\)](#)

<https://www.gov.uk/government/publications/statement-of-practice-5-2001/statement-of-practice-5-2001>).

Where a company has claimed under ERIS, and HMRC amends the return as a result of an enquiry to remove the claim because the ERIS conditions were not met, FA98/SCH18/Para. 83E(3) allows the company to make or amend a claim to new RDEC if its expenditure is qualifying Chapter 1A expenditure. The time limit for making or amending this claim is:

- 30 days after the closure notice is issued;
- if there is an appeal, 30 days after the date on which the appeal is finally determined

Guidance on when a claim is “made” is available in [CIRD81805 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81805\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81805).

CT600 / CT600L boxes

Guidance in filling out version 3 of the CT600 is available [here](#)

<https://www.gov.uk/government/publications/corporation-tax-company-tax-return-ct600-2015-version-3>).

CT600L guidance is available [here](#)

<https://www.gov.uk/guidance/supplementary-pages-ct600l-research-and-development>).

For accounting periods beginning on or after 1 April 2024, companies should not complete boxes 675, L185, or L190.



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