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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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CIRD80570 - R&D tax relief: examining a claim: expense records

The following is a non-exhaustive list of the type of records that HMRC may consider useful in enquiring into expenditure featuring in a claim. However, we would not expect reference to the underlying records to be an automatic feature of an enquiry. If reference to the prime expense records is necessary it may be appropriate to confine checks to representative samples where the records are extensive.

Contributions to independent research (RDEC claimants only only) [CIRD82200](#)

(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird82200>)

- Copies of notes of meetings or correspondence relating to the research and why it is considered to be relevant to the trade.
- Copies of any agreements or contracts relating to the contribution.
- Evidence the contributions were paid, such as bank records.

Software [CIRD82500](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird82500>)

- Receipts or contracts for software purchased, licensed or commissioned.
- A copy of product/marketing literature for the software if it is necessary to demonstrate what it is used for.
- Any evidence - e.g. internal cost accounting codes - showing it was properly charged to the R&D activity.

Data Licenses

- Receipts, itemised bills or contracts for Data Licences.
- Staff timesheets.
- Any evidence e.g. internal cost accounting codes – showing it was properly charged to the R&D activity.

Cloud Computing services

- Receipts, itemised bills or contracts for Cloud Computing services.
- Staff timesheets.
- Any evidence e.g. internal cost accounting codes – showing it was properly charged to the

R&D activity.

Staffing costs [CIRD83000](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird83000) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird83000>)

- PAYE records.
- Records of pension payments.
- List of R&D staff.
- R&D staff's timesheets (for those not full time on the project).
- Contracts of employment for R&D staff.

Externally provided workers [CIRD84000](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird84000) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird84000>)

- Documentary evidence of the contract or arrangement with the staff provider.
- Copies of invoices received.
- Evidence of payments - e.g. bank records.
- Details of the activities carried out and any evidence of active supervision by the company.

Subcontractor costs [CIRD84200](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird84200) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird84200>)

- Invoices from subcontractors.
- Evidence of the nature of the work subcontracted and the terms applicable. We would generally expect there to be a written contract or evidence of the terms of the agreement.
- Evidence of payments - e.g. bank records.

The lists above are indicative not mandatory, but they may be helpful in deciding what evidence there is and what it may be helpful to review in order to consider particular points. Where the expenditure is to a connected party ([CIRD82150](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird82150)) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird82150>)

[intangibles-research-and-development-manual/cird82150](#))), it would be helpful if any information supplied identifies this so that the subcontracting limits, or possible transfer pricing queries can be considered promptly.

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