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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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[Back to contents](#)

## CIRD81800 - R&D tax relief: conditions to be satisfied: SME scheme claims and time limits

### [CTA09/Ss 1044\(6\)](#)

R&D tax reliefs are not a mandatory adjustment to the profit of an accounting period. A claim must be made for the additional deduction and a further claim for the payable tax credit.

Claims must be made, amended or withdrawn in the company tax return.

## Claim requirements for accounting periods beginning on or after 1 April 2023

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) (<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) and may need to [pre-notify](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>) to ([CIRD183000](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird183000)) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird183000>) HMRC of their intention to claim (CTA09/S1142A). 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 payable tax credit, 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)) (<https://www.gov.uk/hmrc-internal-manuals/cotax-manual/com130001>)).

The requirement for the additional information form, pre-notification and 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-of-the-income-and-corporation-taxes-electronic-communications-regulations-2003) (<https://www.gov.uk/government/publications/hmrc-directions-under-si-2003282-regulations-3-and-10-of-the-income-and-corporation-taxes-electronic-communications-regulations-2003>) made under [SI2003/282](https://www.legislation.gov.uk/ukxi/2003/282) (<https://www.legislation.gov.uk/ukxi/2003/282>)

[ade](#)) as amended by [SI2023/813](#)  
<https://www.legislation.gov.uk/uksi/2023/813/contents>).

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, amounts of SME relief must be brought into account in calculating the company's adjusted trading loss for tax purposes (CTA09/S1044(7)).

For pre-trading companies 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 additional deduction.

For both trading and pre-trading claimants to SME relief, 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 SME relief, and HMRC amends the return as a result

of an enquiry to remove the claim because the SME relief conditions were not met, FA98/SCH18/Para. 83E(3) allows the company to make or amend a claim to RDEC if its expenditure qualifies under that scheme. 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>

3). CT600L guidance is available [here](#)

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

### **Claim requirements for accounting periods which ended on or before 31 March 2006 or which began on or before 31 March 2023**

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 payable tax credit, a completed CT600L.

The requirement for a CT600L with a claim for payable tax credit was introduced from 6 April

2021. A revised CT600L is required each time a claim for payable tax credit is amended.

The requirement for computations and a CT600 with a claim made in an amendment to a return were introduced from 1 April 2019. Revised computations and CT600 are required each time claims are amended. They are required whether the amendment is delivered to HMRC 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) (<https://www.gov.uk/hmrc-internal-manuals/cotax-manual/com130001>)) or by other means.

Where any of the above documents are required but have not been provided the claim will be treated as not having been made.

### **Time limits**

Claims can be made, amended or withdrawn up to the anniversary of the statutory filing date for the company tax return of the claimant company for the period for which the claim is made (FA98/SCH18/Para. 83E(1)):

HMRC has discretion to accept late claims (FA98/SCH18/Para. 83E(2)). 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) (<https://www.gov.uk/government/publications/statement-of-practice-5-2001/statement-of-practice-5-2001>).

### **Additional information requirement**

All companies which claim SME R&D Relief or Research and Development Expenditure credit on or after 8 August 2023 ([SI2023/813](https://www.legislation.gov.uk/ukxi/2023/813/contents/made) (<https://www.legislation.gov.uk/ukxi/2023/813/contents/made>)) are required to submit an Additional Information Form. Further information about this requirement, including how to send the form to HMRC can be found [here](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>).

Where there is a late claim it should be dealt with in accordance with the guidance at Statement of Practice SP05/01. While this does not specifically refer to R&D payable tax credits, the approach is a general one that HMRC adopt. If, having considered the approach outlined there, the HMRC officer is considering refusing a late claim the officer should first make a referral to Business, Assets & International, CS&TD.



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