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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](#) > [CIRD200000](#) > [CIRD260000](#)

## CIRD260100 - Patent Box: supplementary: how to make a Patent Box election CTA10/S357G

To elect into the regime a company must give notice. As with other notices, it must be in writing (CTA10/S1119). The notice must specify the first accounting period for which the election will apply.

The latest time for providing notice of an election is the last day on which the company would be entitled to amend its tax return, under

FA98/SCH18/PARA15, for the first accounting period to which it is intended to apply.

In practice this means within 12 months of the fixed filing date of the return for the first accounting period for which the company wishes to elect in to the regime. Consequently a claim could be made separately in writing before the first accounting period for which it is to apply has commenced.

Alternatively an election could be made in the computations accompanying the return, or an amendment to the return, for the first accounting period that a company wishes to enter the regime, provided that return, or any amendment, is made within 12 months of the fixed filing date.

The election has effect from the start of the accounting period stated in the notice. An election will apply equally to all trades of the company and for all subsequent accounting periods until it is revoked.

There is no special form of words for an election. A corporation tax computation including a deduction for relevant IP profits will be taken to be an election where it is clear that this is what is intended; provided it is made within the time limit.

The notice must specify the first accounting period of the company for which it is to have effect. However, a company does not have to be a qualifying company either at the time it makes the election or for the accounting period for which the election first has effect. While clearly if a company is not a qualifying company during an accounting period then there will be no relevant IP profits and hence no Patent Box deduction in that period, being able to elect in before a company is a qualifying company enables a company to elect into the regime during a patent pending period ([CIRD220540 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird220540\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird220540)).

There is no provision for an election to be made 'late' as it is made whenever it is made. It is an

election, not a claim which is made annually, so is unconnected to the CT return, (even if made within it). This is why there cannot be a 'late claim' under SP05/01 (or at all).

→ **Next page**

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