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SCHEDULE 1

Regulation 2

Claim notifications

1. A claim notification under section 1142A of the Corporation Tax Act 2009 (requirement to make a claim notification) must include the information specified in the Table in respect of—

- (a) the company⁽¹⁾,
- (b) the company officer responsible for ensuring the accuracy of the information provided under this Schedule,
- (c) any agent or tax adviser engaged by the company, or which has provided services to the company, in any capacity in relation to the R&D claim, and
- (d) the R&D claim⁽²⁾.

2. This is the Table referred to in paragraph 1—

<i>Subject</i>	<i>Specified information</i>
the company	(a) registered name, and (b) unique taxpayer reference number.
the company officer responsible for ensuring the accuracy of the information provided under this Schedule	(a) name, (b) role in the company, (c) telephone number, and (d) email address.
agent(s) or tax adviser(s)	(a) name (or, if the agent or adviser is a registered company, its registered number if available), (b) agent reference number, (c) business or trading name, (d) address of principal place of business, (e) email address, (f) telephone number, and (g) agent role (acting on research and development claim only, or acting on both research and development claim and other tax matters).
the R&D claim	(a) the start date and the end date of the accounting period, (b) the start date and the end date of the period of account, (c) the number of research and development project(s), and (d) an overview of the research and development project(s) for the period of account.

⁽¹⁾ “company” is defined in section 1121 of the Corporation Tax Act 2010 (c. 24).

⁽²⁾ “R&D claim” is defined in section 1142B of the Corporation Tax Act 2009 (c. 4). Section 1142B was inserted by paragraph 2(6) of Schedule 1 to the Finance (No. 2) Act 2023.

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SCHEDULE 2

Regulation 3

Additional information to be provided in relation to R&D claims

1. A claim to which Part 9A of Schedule 18 to the Finance Act 1998 (requirement to provide additional information in relation to R&D claims) applies must include the information specified in the Table in respect of—

- (a) the company,
- (b) the company officer responsible for ensuring the accuracy of the information provided under this Schedule,
- (c) any agent or tax adviser engaged by the company, or which has provided services to the company, in any capacity in relation to the R&D claim, and
- (d) the R&D claim.

2. This is the Table referred to in paragraph 1—

<i>Topic</i>	<i>Specified information</i>
the company	<ol style="list-style-type: none"> (a) registered name, (b) unique taxpayer reference number, (c) VAT registration number⁽³⁾ (if registered for VAT), (d) employer's PAYE reference, within the meaning of regulation 2(1) of the Income Tax (Pay As You Earn) Regulations 2003⁽⁴⁾.
the company officer responsible for ensuring the accuracy of the information provided under this Schedule	<ol style="list-style-type: none"> (a) name, (b) role in the company, (c) telephone number, and (d) email address.
agent(s) or tax adviser(s)	<ol style="list-style-type: none"> (a) name (or, if the agent or adviser is a registered company, its registered name), (b) agent reference number, (c) business or trading name, (d) address of principal place of business, (e) telephone number, and (f) email address.
the R&D claim	<ol style="list-style-type: none"> (a) the start date and the end date of the accounting period, (b) the start date and the end date of the period of account, (c) research and development expenditure credit qualifying expenditure related to the UK research and development project(s), (d) small and medium-sized enterprise research and development tax relief

⁽³⁾ For the requirement to register for value added tax see section 3 of, and Schedules 1 to 3A to, the Value Added Tax Act 1994 (c. 23) and Part 2 of S.I. 1995/2518.

⁽⁴⁾ S.I. 2003/2682; there are amendments to regulation 2(1) but they are not relevant to these Regulations.

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<i>Topic</i>	<i>Specified information</i>
	qualifying expenditure related to the UK research and development project(s),
	(e) whether the qualifying expenditure relates to research and development activity in the UK,
	(f) whether section 1058D of the Corporation Tax Act 2009 (exceptions to tax credit cap)(5) applies to the company and, if so, the reasons,
	(g) the number of research and development project(s),
	(h) a description of the type of research and development undertaken by the project(s),
	(i) a description of what scientific or technological knowledge existed at the start of your project(s) that you aimed to improve in the field with which your project(s) are concerned,
	(j) a description of the advance in scientific or technological knowledge that the project(s) aimed to achieve,
	(k) a description of the scientific or technological uncertainties that the project(s) faced,
	(l) a description of how the project(s) sought to overcome those scientific or technological uncertainties,
	(m) the number of externally provided workers(6) that have been involved in the project(s),
	(n) the employer’s PAYE reference, within the meaning of regulation 2(1) of the Income Tax (Pay As You Earn) Regulations 2003, for all externally provided workers,
	(o) the amount of qualifying expenditure(7) incurred in respect of the following—
	(i) staffing costs(8),
	(ii) externally provided workers(9),
	(iii) contracted out research and development (for Research and Development expenditure credit only)(10),

(5) Section 1058D was inserted by paragraph 3 of Schedule 3 to the Finance Act 2021 (c. 26).

(6) For the meaning of “externally provided worker” see section 1128 of the Corporation Tax Act 2009.

(7) For the meaning of “qualifying expenditure” see section 1051 of the Corporation Tax Act 2009.

(8) For the meaning of “staffing costs” see section 1123 of the Corporation Act 2009. Section 1123 was amended by S.I. 2019/689 and 2020/1499.

(9) For the meaning of “qualifying expenditure on externally provided workers” see section 1127 of the Corporation Tax Act 2009.

(10) For meaning of the “qualifying expenditure on contracted out R&D” see section 1053 of the Corporation Act 2009. Section 1053 was amended by section 13 of the Finance (No. 3) Act 2010 (c. 33) and section 28(4)(h) of the Finance Act 2015 (c. 11).

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<i>Topic</i>	<i>Specified information</i>
	<ul style="list-style-type: none"> (iv) software or consumable items(11), (v) relevant payments to the subjects of a clinical trial(12), (vi) data licences(13), (vii) cloud computing(14), and (viii) contributions to independent research and development(15) (for research and development expenditure credit only), and (p) for each of the amounts of qualifying expenditure specified under subparagraphs (o)(i) to (viii) above, the amount of that expenditure that is attributable to qualifying indirect activities, and for this purpose “qualifying indirect activities” has the meaning specified in the Guidelines on the Meaning of Research and Development for Tax Purposes issued by the Secretary of State for Business and Trade on 7 March 2023(16).

(11) For the meaning of “software or consumable items” see section 1125 of the Corporation Tax Act 2009.
 (12) For the meaning of “Relevant payments to the subjects of a clinical trial” see section 1140 of the Corporation Tax Act 2009.
 (13) For the meaning of “data licences” see section 1125 of the Corporation Tax Act 2009.
 (14) For the meaning of “cloud computing” see section 1125 of the Corporation Tax Act 2009.
 (15) For the meaning of “contributions to independent research and development see section 104L of the Corporation Tax Act 2009.
 (16) Available online at <https://www.gov.uk/government/publications/guidelines-on-the-meaning-of-research-and-development-for-tax-purposes/meaning-of-research-and-development-for-tax-purposes-guidelines>. A hard copy is available for inspection free of charge at the offices of HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.