



Check your claim for Research and Development tax relief

Our records show that you have made a Research and Development (R&D) tax relief claim in the past.

We've seen an increase in fraudulent claims for R&D tax relief. We also believe companies in your sector are being deliberately targeted by third parties to make inaccurate R&D claims as an amendment to their Company Tax Returns. Because of this, we're increasing our compliance enforcement activity.

As Company Director, it's important you submit accurate claims for the correct amount of tax relief. If we check a claim and find it's incorrect, your company might be asked to pay back the full amount.

This letter is not a compliance check into your Company Tax Return. It is to help you make sure your claims are complete and correct.

What you need to do now

Please review your previous R&D claim using the checklist below to make sure all the information you have given is complete and correct.

- 1 Have you read and understood the HMRC guidance on R&D?
- 2 Have you considered the conditions for making an R&D claim? Are you happy that the project is seeking an advance in the field of science and technology?
- 3 Do you understand what you're claiming for?
- 4 Who has helped with the supporting R&D report and are they qualified to do so?
- 5 Have you read the R&D report, and do you agree with its contents?
- 6 If you're working with a third party to make a claim, have they answered your questions satisfactorily?
- 7 Does this claim seem to be too good to be true?

If you're unsure about the answers to these questions, you should contact HMRC on the email address above.

R&D2MM Research and Development tax relief HMRC 09/22

For more guidance about R&D, go to www.gov.uk and search 'Research and Development tax relief'.

Information about research and development tax relief

For the purposes of this relief, we define R&D as seeking to achieve scientific or technological advances for the field as a whole. This does not mean advances for your business or your normal activities.

If there's an error on your previous R&D claim

You can make amendments to your Company Tax Return online. Go to www.gov.uk and search 'Company Tax Return Amendments'.

You can also email us on the email address shown at the top of this letter. However, as it can take some time for us to respond we advise that you correct your returns online if you can.

If we have to investigate your R&D claim

In some circumstances we may need to open an enquiry into your claim. This could lead to a delay in us paying you any tax relief due.

It could also mean that we have to reject your claim if we find it's incorrect. And we could charge you a penalty.

The best way to avoid delay, rejection of your claim, or penalties is to check your previous and future claims online now.

Help and support

For more information about R&D tax relief, go to www.gov.uk and search 'Claiming Research and Development tax reliefs'.

If you have personal circumstances that may make it difficult for you to deal with us, please tell us. We'll help in whatever way we can. For more information about this, go to www.gov.uk and search 'Get help from HMRC if you need extra support'.