



Phone

Fax

Web [www.gov.uk](http://www.gov.uk)

Date

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## About your Research and Development claim for Corporation Tax relief

**Company name:**

**Company UTR reference:**

**Company address:**

We've received a Company Tax Return for the above company that includes a Research and Development (R&D) claim.

The return was filed on [date] for the accounting period from [AP start date] to [AP end date].

We're unable to accept the above claim, as you have not sent us all the information that we now need for R&D claims. You need to send us a completed 'additional information form'. This legislation has been in place since 1 April 2023 under the Finance Act 1998 Sch.18 Para.83 EB(3).

### Before you claim

From 8 August 2023 you need to send us an 'additional information form' before you file your company's tax return. This is to support your R&D claim. For more information, go to [www.gov.uk](http://www.gov.uk) and search 'Submit detailed information before you claim Research and Development (R&D) tax relief'.

You may be in time to file an amended CT600 Corporation Tax Return together with the 'additional information form'. The information on the form and the return must match. For more information, go to [www.gov.uk](http://www.gov.uk) and search 'The company tax return guide'.

### Completing Corporation Tax returns

For R&D claims your Corporation Tax Return needs:

- an 'X' in box 657 which shows that the 'additional information form' has been sent
- an 'X' in box 656 which shows that a claim notification has been sent for accounting periods on or from 1 April 2023

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If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC'.  
Text Relay service prefix number – 18001

- the CT600L 2022 version 3 form to be filled in if the company is claiming payable credit or expenditure credit
- to include computations for the relevant accounting period
- to include accounts for the relevant accounting period
- to show bank account details

### **What happens next**

As you have not met the R&D claim criteria, we will remove your R&D claim from your Company Tax Return. We will send you a CT620-COR notice confirming that we've made the R&D correction. This will also show any revised tax calculations we have made.

### **What to do if you disagree with the CT620-COR notice**

You cannot appeal against this notice. However, you can make representations to us via email at [email address]. You need to let us know why you think the notice is incorrect. You need to do this within 90 days of the date of the notice.

We will consider your representations and let you know our decision. We will either confirm the notice or withdraw it.

### **Important information about communicating by email**

If you email us, please be aware that email is not secure. The main risk is that information sent by email could be changed or read by someone else before it reaches us. Please only use email if you accept the risks.

If you have any doubt about the authenticity of an email which claims to come from HMRC, then do not click on any links, give any personal details, or reply to the email. Please forward the email to us at **phishing@hmrc.gov.uk**

### **More information**

Go to [www.gov.uk](http://www.gov.uk) and search 'Research and Development tax relief' and 'Claiming R&D tax reliefs'.

Also, go to [www.gov.uk](http://www.gov.uk) and search 'Agent Update issue 107' which includes information on the R&D changes and other general information.

Yours sincerely

[Name]

Officer of HM Revenue & Customs