## Aviation and marine **R&D** tax relief mitchells

## R&D tax relief - aviation and marine.

The UK's aerospace, defence and marine industry is a successful, high technology sector operating in a global market. Every company working in this industry from manufacturing to maintenance, repair and overhaul, should undertake an R&D tax relief review.

There are strict rules covering R&D tax relief claims. Our specialist R&D team will ensure that the claim is accurate and will stand up to any HMRC scrutiny. If the right boxes are not being ticked in terms of what qualifies under the R&D legislation, any claims against this scheme will come to nothing.

For this reason many potential aviation and marine claims are not even attempted, because many companies are rightly reluctant to spend significant amounts of time and money with no quarantee of success.

We can make the whole process simple by preparing a claim on the company's behalf. We provide the right information in the right format so that HMRC can quickly agree the R&D claim.

## Typical qualifying claims

- Development of a fuel system within the wing of an aircraft made from a composite material. Overcoming issues with dissipation of lightning and the bending of composite pipes.
- Development and testing of hydraulic and pneumatic devices to reduce vibration and distortion of propeller blade during manufacture, thus increasing performance of the blade, reducing risk of human error, improving cycle time and energy costs. This R&D made an appreciable improvement to an existing process and product through technological changes.
- Development of an electronic water descaling device for commercial aviation. Efficient removal of calcium carbonate buildup reducing maintenance costs through exceptional performance.
- Development of a new sail for an advanced sailing craft. This
  involved rigorous field testing of seam strength, orientation, shape
  and reinforcement of corners and ensuring strength and durability.
- Improvements to the air sanitation and fragrance system for commercial aircrafts. Technological uncertainties due to restricted space and differing air pressures and the development of software for dispensing the scent.
- Reduction in weight of in-flight equipment components by 50%, while maintaining their performance and robustness in accordance with regulations. This project sought to make an appreciable improvement to an existing product through scientific change.

These are examples of what you may be doing, but if you can do them by following routine or conventional methodology then the claim will not be qualifying.

Contact us to receive a free health check and one of our experienced R&D advisers will be able to ascertain whether the development activity qualifies. If you are unsure at this stage, a telephone conversation with one of our advisers will be able to definitively establish whether or not a claim can be made.

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