## Fire and Safety,

**R&D** tax relief





## R&D tax relief - fire and safety.

There has been a substantial amount of development undertaken within this industry with the aim of improving human safety and preventing property damage.

This is also a highly regulated industry and constantly evolving legislation requires development of existing products. These development activities often lead to R&D claims.

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 fire & safety 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 self contained water mist system that is operated by a smoke detector. Overcoming issues with battery back-up supply and controlled water pressure to minimise water usage.
- Development of a smoke generating system that could operate off-power for detection of leaks. Overcoming combination of technologies in a totally new environment thus extending overall knowledge or capability in a field of science or technology.
- Development of a reduced size fire detector and extinguisher at a cost effective price, maintaining all functionality of a larger type of equipment, resulting in an advance in technology that has both tangible and intangible consequences.
- Development of a marine and vehicular fire detector/extinguisher with greater 'intelligence' and functionality thus making an appreciable improvement to an existing product through science and technology.
- Development of a state of the art smoke extraction system for tunnels as a reaction to new European directives. Overcoming significant technical complexities with the integration of the various components, resulting in an advance in technology that has tangible or intangible outcomes.

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. The legislation essentially dictates that you have to be doing something that others in your industry are not doing. This could include duplicating existing products in an appreciably improved way, for instance by developing a cheaper but more reliable smoke detection system.

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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