

# Pharmaceutical and medical.

**R&D tax relief**



# R&D tax relief - pharmaceutical and medical.

This is one of the most obvious areas of research and development and it is a lot easier to spot opportunities in this industry.

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 pharmaceutical and medical claims are not even attempted, because many companies are rightly reluctant to spend significant amounts of time and money with no guarantee of success.

We will 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 and integration of two existing pieces of medical equipment into one portable and functional one. Overcoming four main technological uncertainties in the integration of IT, secure access to drugs, safe storage of drugs at an ambient temperature and maintaining manoeuvrability.
- Trials in the mechanics and materials used in the production of prosthesis, to overcome moulding and production problems with new materials, thus making a significant improvement in a product.
- An appreciable improvement in an existing process for facial scar repair and rejuvenation through combining knowledge and technologies from another field of science in order to make such an advance and therefore extending knowledge and capability in this field.
- Development of a gas regulator with the capability to control dosage of a potentially fatal chemical combination.

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.

**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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