

# Property and construction.

R&D tax relief



# R&D tax relief - property and construction.

The landscape for property and construction is changing due to the proliferation of environmentally friendly materials and building techniques, along with turnkey construction, and design and build projects.

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 property and construction 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 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 building using new materials that were previously untested in the building environment, thus making an appreciable improvement to an existing product through technological changes.
- Development of an energy-efficient modular foundation which significantly reduces the environmental impact on new builds and on energy lost subsequently through the floor of a building, therefore extending the overall knowledge and capability in a field of science.
- Development of external building components for use internally while ensuring fire retardance, breaking new ground as this had never been done before.
- Development of a new blend of clay and chemical compounds which deliver the same or improved performance as the existing raw material, thus making an appreciable improvement to an existing product through scientific change.
- Development of a coupling for underground pipelines, sewers and drains in response to new UK and European standards to maintain airtight seal.
- Creation of a new mechanical and electronic device, with the complexity involved in integrating three key components as the most significant uncertainty to overcome. This type of technology was brand new and the company could not look to conventional technology or methodology to resolve the problems associated with the project.

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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