



bright grahame murray
CHARTERED ACCOUNTANTS

Fact Sheet

11 APRIL 2025

Research and Development (R&D) claim notification

If a company is planning to claim R&D tax relief for accounting periods beginning on or after 1 April 2023, a claim notification form must be submitted to HMRC **within 6 months of the end of the accounting period.**

E.g. If a company wishes to make an R&D claim for an accounting period ending on 31 December 2024, the claim notification form must be submitted to HMRC by 30 June 2025 (6 months after the end of the accounting period).

If the claim notification form is not submitted to HMRC by the 6 month deadline, the R&D claim will be denied.

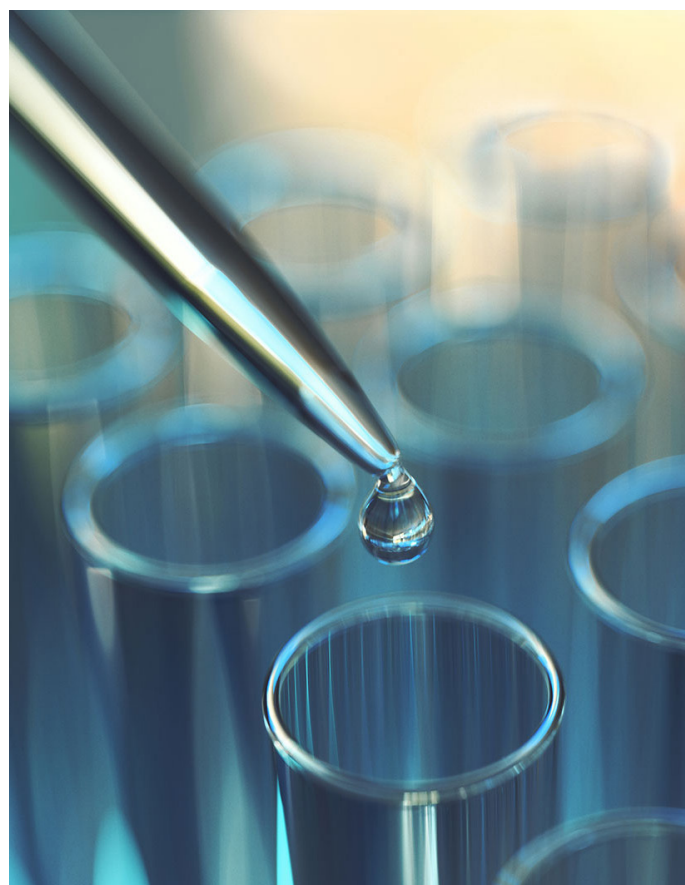
There is an exception to this if an R&D claim has been submitted within the 3 years before the 6 month claim notification form deadline, as explained below.

Background

A **claim notification form** is the process of informing HMRC in advance that a company will be making a claim for R&D tax relief. This requirement is part of broader reforms aimed at reducing error and fraud in R&D tax claims. Where the form is not submitted R&D relief will be denied.

What is the deadline for the claim notification form?

A claim notification form must be submitted to HMRC **by 6 months after the end of the accounting period.**



This is 6 months ahead of the 12 month deadline to file a corporation tax return and the R&D claim return and so advanced planning is required to ensure this deadline is met.

Who needs to submit a claim notification form to HMRC?

All size companies wishing to submit an R&D claim for accounting periods starting on or after 1 April 2023 need to submit a claim notification form if any of the following apply:

- The company is claiming R&D for the first time.
- The company's previous claim was submitted more than three years before the claim notification deadline (6 months after the end of the accounting period)
- The company submitted an R&D claim within the last three years of the claim notification deadline, for an accounting period beginning before 1 April 2023, but this was included in an **amended** return made on or after 1 April 2023 (transitional provision).

Where an R&D claim has been submitted in the 3 year period prior to the claim notification deadline, care needs to be taken to establish the full facts of previous R&D filings before concluding that the exception applies.

Example of 3 year period check

A company is considering making an R&D claim for the year ended 31 December 2024. The only previous R&D claim was made for the year ended 31 December 2022, filed in November 2023.

The claim notification form deadline is 30 June 2025 (6 months after the end of the year ended 31 December 2024 accounting period). It needs to be considered if an R&D claim was submitted in the 3 year window 30 June 2022 to 30 June 2025. The 2022 R&D claim was filed in this window, but after 1 April 2023. It needs to be checked if the R&D claim was in an original or amended return:

- If the 2022 claim was made in an original return - no claim notification form is required for the 2024 R&D claim.
- If the 2022 claim was made in an amended return submitted after 1 April 2023 - a claim notification form is required for the 2024 R&D claim.



Who can make a claim notification?

A representative of your company or an agent acting on its behalf can make the claim notification.

Claim notification form:

The claim notification form, will include the following details:

- The company's Unique Taxpayer Reference (UTR)
- The main senior internal R&D contact in the company
- Contact details of any agents who provided advice or helped prepare the claim
- Accounting period start and end dates
- The period of account start and end dates
- A high-level summary of planned R&D projects

Consequences of not submitting the form:

If the company is required to submit a claim notification form to HMRC but does not do so by the 6 month deadline from the end of the accounting period, the R&D claim will be removed from the Company Tax Return and relief denied.

BGM can help you identify whether these further changes to the R&D rules may apply to your business and the relevant steps you will need to take. For further information, please contact David Lucas at davidlucas@bgm.co.uk or your usual BGM advisor.



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Disclaimer: This information provides an overview of the issues considered and is for general information only. It is not intended to provide advice and should not be relied upon in any specific transaction.

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