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STATUTORY INSTRUMENTS

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**2023 No. 813**

**The Relief for Research and Development (Content of Claim Notifications, Additional Information Requirements and Miscellaneous Amendments) Regulations 2023**

**Citation and commencement**

1. These Regulations may be cited as the Relief for Research and Development (Content of Claim Notifications, Additional Information Requirements and Miscellaneous Amendments) Regulations 2023 and come into force on 8th August 2023.

**Claim notifications**

2. A claim notification under section 1142A of the Corporation Tax Act 2009 (requirement to make a claim notification) must include the information specified in Schedule 1.

**Additional information to be provided in relation to R&D claims**

3. A claim to which Part 9A of Schedule 18 to the Finance Act 1998 (requirement to provide additional information in relation to R&D claims)(1) applies must include the information specified in Schedule 2.

**Amendment of the Income and Corporation Taxes (Electronic Communications) Regulations 2003**

4.—(1) The Income and Corporation Taxes (Electronic Communications) Regulations 2003(2) are amended as follows.

(2) In regulation 2 (scope of these Regulations)—

- (a) after paragraph (1)(a)(vi), omit “or”,
- (b) after paragraph (1)(a)(vii), omit “and”, and
- (c) after paragraph (1)(a)(vii), insert—
  - “(viii) section 1142A of the Corporation Tax Act 2009, or
  - (ix) paragraph 83EA(1) of Schedule 18 to the Finance Act 1998; and”.

(3) In regulation 3 (use of electronic communication), in paragraph (2A)—

- (a) after “company tax return”, in the first place that expression occurs, insert “, claim notification under section 1142A of the Corporation Tax Act 2009 or additional information under paragraph 83EA of Schedule 18 to the Finance Act 1998”,
- (b) in the second sentence omit “only”,
- (c) omit the final sentence, and
- (d) at the end insert—

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(1) Part 9A was inserted by section 69(2) of, and Schedule 21 to, the Finance Act 2000 (c. 17).  
(2) S.I. 2003/282; relevantly amended by S.I. 2009/3218, 2010/2942, 2014/489, and 2023/221.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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“This paragraph also applies to an amendment made on or after 8 August 2023 to a company tax return for an accounting period beginning on or after 1 April 2023, where the company tax return includes an R&D claim within the meaning of section 1142B of the Corporation Tax Act 2009 before or after the amendment. It does not apply to any other amendment to a company tax return.”

17th July 2023

*Jim Harra*  
*Justin Holliday*  
Two of the Commissioners for His Majesty's  
Revenue and Customs