

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 1142A of the Corporation Tax Act 2009 (“CTA09”) imposes a requirement for a company to make a claim notification for the purposes of provisions in Part 3 and Part 13 of CTA09. Regulation 2 specifies the information that must be provided by a company for the purposes of claim notifications made under section 1142A CTA09.

Part 9A of Schedule 18 to the Finance Act 1998 deals with claims for R&D expenditure credits or R&D tax relief. Paragraph 83EA of Schedule 18 to the Finance Act 1998 provides that a claim is invalid unless the claimant company has provided to an officer of Revenue and Customs certain additional information. Regulation 3 specifies the information that must be provided by the claimant company.

Regulation 4 makes an amendment to the Electronic Communications Regulations 2003 so that the claim notification made under Part 3 of CTA09 and additional information provided under paragraph 83EA(1) of Schedule 18 to the Finance Act 1998 and amended returns that relate to an R&D claim must be delivered electronically.

A Tax Information and Impact Note covering this instrument is published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.