



R&D Tax Relief – Property & Construction

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

## **Typical Qualifying Claims**

There are strict rules covering R&D tax relief claims. Nunn Hayward 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 & Construction claims are not even attempted, because many companies are rightly reluctant about spending significant amounts of time and money with no guarantee of success.

Nunn Hayward LLP make the whole process simple by preparing claims on the companies' behalf. We provide the right information in the right format so that HMRC can quickly agree the R&D claim.

## **Examples**

Let us help you decide whether you may qualify by giving you some examples of typical Property & Construction R&D claims undertaken by Nunn Hayward.

- Development of a building using composite building materials previously untested in the building environment — making an appreciable improvement to an existing process, material and product through scientific and 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 – 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 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.

## The Next Step

If you feel that you may be eligible to make an R&D claim, please fill out your details on our feedback form or alternatively fill out our on-line form, to receive your **FREE HEALTHCHECK** and one of our experienced R&D advisers will be in contact to ensure that the development qualifies. If you are unsure at this stage, a telephone conversation will be able to help you establish definitively whether you can make a claim.