

Research and Development Tax Reliefs

Maria Kitt

Research and Development Tax Reliefs provides an up to date reference authority, in the form of a practical user friendly guide, on this important relief for advisors and financial directors alike.

The book will simplify the complexity of the UK legislation enabling a claim to be maximised correctly computed. The book considers the practical issues affecting R&D industries and emerging innovative sectors such as construction and the digital economy. Providing a directory of grant and alternative funding for R&D, the book also considers alternatives to the R&D tax incentive schemes in full depth for the first time. An international comparison of R & D incentives available in the EEA and US completes the insight provided by the book.

Written by Maria Kitt, an acknowledged expert in this field with over twenty years' corporation tax experience, '**Research and Development Tax Reliefs**' simplifies the complex rules of the relief and provides a practical step by step guide to the legislation which underpins the regime. The book covers the key developments up to Finance Act 2013 and provides coverage of other key tax issues facing the innovative company, such as fund raising, growing the company, selling the company and employee issues. The book is illustrated by a number of case studies for both SME and Large Companies, and practical examples which highlight the opportunities available and how to maximise them.

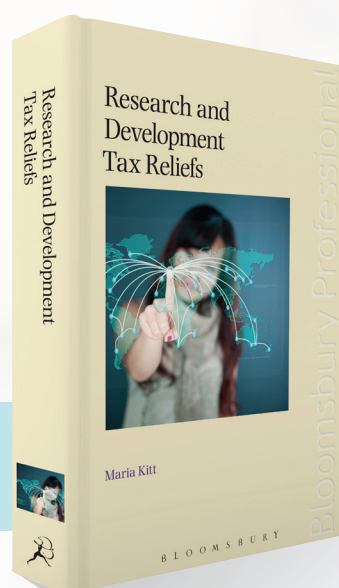
'Comprehensive and extremely readable'

The book is a comprehensive and extremely readable outline of the current regulations. It provides a one page summary for each key Chapter, enabling the reader to have an up to the minute 'at a glance' summary of the main rules of the relief. It also contains comprehensive examples of each topic as a stand alone 'quick reference' for the claimant to consider.

Aimed at both the busy Financial Director and experienced adviser, needing practical but expert tax guidance, it will provoke thought and confidence on the many areas of the relief. It explains in simple but detailed terms, the cumbersome framework for the relief and steers through potential pitfalls and the HMRC regulations that have grown with the relief.

For the first time, a number of case studies on industries as diverse as E Commerce and manufacturing, highlights the benefits of R & D tax relief and the important considerations the adviser and FD should be aware of.

The book brings together the key changes in FA 2012 and FA 2013 provoked by the Dyson Report 'Ingenious Britain' and explains these in practical day to day language with key examples.



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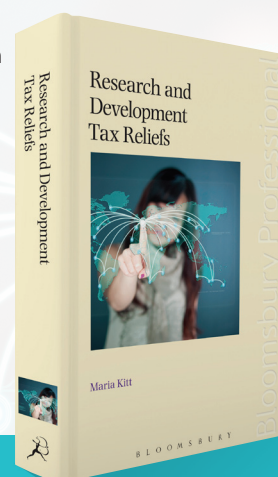
Key features of Research and Development Tax Reliefs

- ① Finance Act 2012 compliant and includes all legislation relevant to the area to July 2012, in particular:
 - The 2013 Finance Bill proposals and the R&D roadmap set out in Finance Act 2011 and 2012;
 - A summary of the Patent Box proposals and how this fits within the R&D regime;
 - Guidance regarding the Large Scheme 'Above the Line' system [FA 2012].
- ② Practical guidance upon the approach taken by HMRC and the specialist 'R&D Units'.
- ③ Alternative funding for the R&D company.
- ④ Specific experiences in headline R&D industries and R&D disciplines.

About the Author

Maria Kitt is well known in R & D circles and from the various articles published on the relief in Taxation. She has filed R & D claims on behalf of clients since the relief was first introduced. These are drawn from a wide range of industries and in a wide range of corporate circumstances. This has included special tax considerations, such as Transfer Pricing and Grouped R & D companies, as well as UK companies with substantial non-UK-based operations.

Having lead a HMRC Corporation tax unit and worked in HMRC for eleven years, the author has first-hand experience of the R & D Units, and how these evolved into their present function. She is also a contributing author to Tolley's Property Taxation title.



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