



HM Treasury



HM Revenue  
& Customs

# Preventing abuse of the R&D tax relief for SMEs: second consultation

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March 2020



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# Chapter 1

## Introduction

**1.1** Research & Development (R&D) is a significant driver of innovation, economic growth and employment across all regions of the UK. The government remains committed to the aim of R&D investment reaching 2.4% of Gross Domestic Product by 2027.

**1.2** Reaching this target will require increased investment from businesses as well as the significant levels of direct government spending on R&D announced at Budget 2020. The R&D tax reliefs, including the small or medium sized enterprise (SME) scheme, support businesses investing and are a core part of the government's support for innovation. Between 2016-17 and 2017-18 support provided by the SME scheme increased by 22% to £2.2 billion. A study by HMRC in 2015 found that for every £1 of tax forgone, between £1.53 and £2.35 of additional R&D is stimulated.

**1.3** While R&D tax reliefs are effective, HMRC has recently identified (and prevented) fraudulent attempts to claim the SME scheme payable tax credit totalling over £300 million. In these cases, companies were set up to claim the cash available through the payable credit even though they had no R&D activity. HMRC has also identified structures set up specifically to claim the payable tax credit despite there being little or no employment or activity in the UK.

**1.4** Budget 2018 announced that, to deter abuse, the amount of SME scheme payable tax credit that a business can receive in any one year will be capped at three times the company's total PAYE and NICs liability. The government consulted on the application of such a cap in Spring 2019. Following considerations of the consultation responses, the government announced at Spring Budget 2020 that changes would be made to the PAYE cap design to minimise the impact on genuine businesses. It also announced that implementation of the cap would be delayed until April 2021 to allow for further consultation on the changes.

**1.5** This consultation is on the changes the government proposes make to the PAYE cap, to minimise any impact on genuine businesses. The government welcomes responses and input from businesses and their representatives currently claiming or planning to claim the payable tax credit. We would be particularly interested to hear from businesses who believe they would have been affected by the PAYE cap as announced at Budget 2018 and who took part in the Spring 2019 consultation.

# Chapter 2

## The R&D SME scheme

**2.1** Under the SME scheme, where expenditure incurred by a SME qualifies for relief, a company can claim an extra deduction in calculating its taxable profits. That extra deduction is 130% of the qualifying expenditure, which means that the company obtains a total deduction of 230% (that is the original spend plus the additional deduction) of the original qualifying expenses.

**2.2** If the company makes a loss for corporation tax purposes, the loss from the R&D deduction can (with some restrictions) be 'surrendered' in return for a payment of R&D tax credit. The payable tax credit is then 14.5% of the loss surrendered. Surrendered losses cannot be carried forward to set against future profits. The amount of payable tax credit a company can claim is only linked to the amount of loss surrendered and is not limited by other means.

### Abuse of the SME scheme's payable tax credit

**2.3** The SME scheme payable tax credit provides valuable support to loss-making companies. It allows those companies to claim a tax credit worth up to 14.5% of the R&D element of their losses and receive an immediate cash-flow benefit. However, the tax credit effectively generates a cash payment to the company from HMRC and has become a target for two types of abuse.

**2.4** Firstly, HMRC has identified and prevented a number of fraudulent claims, worth over £300 million in total, involving companies that were set up to claim payable tax credit even though they undertook no R&D.<sup>1</sup>

**2.5** Secondly, HMRC has identified a number of structures where R&D expenditure outside the UK has been re-routed through a UK entity. These entities have little or no employment or activity in the UK and are set up wholly or mainly for the purpose of accessing the tax credit. The government understands that there will be circumstances in which a UK company will benefit from carrying out R&D outside the UK and the SME scheme has always allowed for this. However, this is different from manipulating the scheme to gain a benefit for activity which would have taken place anyway and would not otherwise have had anything to do with a UK business.

**2.6** When the SME relief was first introduced, it included a 100% PAYE cap on the payable tax credit. In 2012, this cap was removed as a simplification measure with the government making clear that it would continue to keep the removal of the cap under review to ensure the SME payable credit was not being abused. HMRC has continued to monitor the relief and remains vigilant for attempts of fraud. It is notable that attempted fraudulent claims have risen substantially since a previous PAYE cap was removed in 2012 – alongside an overall increase in genuine claims.

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<sup>1</sup>'HMRC arrest three during investigation into suspected £300 million corporation tax scam', HM Revenue & Customs Press Release, June 2016

# Chapter 3

## The PAYE cap

### Budget 2018

3.1 Given the scale of the challenge the identified abuse of the scheme poses, the government announced at Budget 2018 the introduction of a new anti-abuse “PAYE cap” to the SME scheme payable tax credit.<sup>1</sup>

3.2 The proposed cap on the amount of payable credit claimed in any one year is based on a company’s total Pay As You Earn (PAYE) and National Insurance Contributions (NICs) liability for that year. This would deter abuse because fraudulent companies, and those with little or no UK-based activity, typically employ few people and therefore do not pay much PAYE and NICs. Where a company is doing most of its R&D abroad but has a substantial UK presence, its PAYE/ NICs will ensure that it is not caught by the cap.

3.3 It remains the government’s intention that genuine companies undertaking R&D should not, as far as possible, be adversely impacted by the cap. This is why the government announced that the cap would be based on three times a company’s PAYE and NICs liability, higher than the 100% PAYE cap that was part of the scheme when introduced and until 2012.

### Spring 2019 consultation

3.4 The government published a consultation on the PAYE cap on 28 March 2019, which suggested a number of proposals for the operation of the cap to ensure genuine businesses are not affected. The proposals were:

- A threshold below which the cap does not apply
- Allowing group or connected party PAYE/NICs to be included cap calculation
- Carrying forward losses to be used in claims for future accounting periods

3.5 The Spring 2019 consultation also asked for details of the types of genuine businesses that could be inadvertently affected by the PAYE cap and asked for suggestions from industry for minimising any impact.

3.6 The government has analysed these responses and has published a summary of responses to the Spring 2019 consultation. Based on the 2019 consultation responses the government has decided to include a £20,000 threshold below which the cap does not apply and allow for relevant related party PAYE/NICs to be included in the calculation of the cap. Further details on how this will be applied are included in Chapter 4.

3.7 Responses suggested that allowing companies to carry forward R&D expenditure to support payable credit claims in future year claims would add

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<sup>1</sup>‘Budget 2018’, HM Treasury, October 2018

complexity for businesses and would not help businesses with immediate cashflow. As the carry-forward mechanism would be unlikely to help the small number of early-stage R&D intensive businesses affected by the cap, it will not be included in the final PAYE cap policy design.

**3.8** However, it also became clear when analysing the consultation responses and in discussions with industry that the threshold and allowing for related party PAYE/NICs to be included when calculating the cap would be insufficient to protect some genuine claimants adversely affected by the PAYE cap. A common issue raised was that some early-stage businesses could still be particularly adversely affected by the cap on payable credit, where their business model relied on subcontracted R&D.

## **Spring Budget 2020 announcement**

**3.9** At Spring Budget 2020, the government announced that implementation of the PAYE cap on SME payable credit claims would be delayed until 1<sup>st</sup> April 2021. This is to allow for further consultation on the design of the cap to ensure the impact on genuine businesses is minimised.

**3.10** As well as confirming the design will include a £20,000 threshold and confirming related party PAYE/NICs can be included when calculating the cap, the government is proposing allowing claims to be uncapped where businesses can satisfy additional tests on the hallmarks of businesses which develop and exploit intellectual property. A flowchart of how the cap would be applied is included in Chapter 4 and example scenarios are included in Annex A.

# Chapter 4

## Proposed changes to the PAYE cap

### Confirmed proposals from Spring 2019 consultation

#### The “threshold”

4.1 The government is aware that applying a cap on the amount of payable tax credit a company can claim could have an impact on some genuine businesses. Based on feedback from the 2019 consultation, the PAYE cap will include a minimum threshold of £20,000. For payment claims below £20,000 the PAYE cap will not apply. This will protect companies with the smallest claims, whilst also ensuring the PAYE cap remains effective at targeting abusive behaviour.

4.2 The government consulted on the appropriate level of threshold in 2019 and therefore we are not consulting on this element of the PAYE cap design.

4.3 To claim more than £20,000 of payable tax credit, a company's maximum claim is calculated by multiplying its entire PAYE and NICs liability for that year by three and adding this to the £20,000 threshold ( $£20,000 + 3 * \text{PAYE/NICs}$ ).

#### Related party PAYE and NICs liability

4.4 To allow companies to maximise the amount of payable tax credit that can be claimed, businesses will be able to include relevant PAYE and NICs liabilities of other related companies in the calculation of the cap, in addition to the £20,000. Where R&D has been subcontracted out to a related party, the amount of that other party's PAYE and NICs contributions which is attributable to the R&D project will count towards the claimant party's calculation of the cap.

4.5 This amount will be added to the claimant company's PAYE and NICs and multiplied by three, to calculate the maximum amount of payable tax credit the company can claim. ( $£20,000 + 3 * \text{own and relevant related party PAYE/NICs}$ ).

4.6 In calculating their cap, companies can include attributable PAYE and NICs from workers employed by connected parties, or by a company in the same group and working of the claimant's R&D project. The rules as to whether companies are connected will be the same rules as those used elsewhere in the R&D legislation. A company is connected with another company if the same person or persons have control of both companies.

#### Externally Provided Workers PAYE and NICs liability

4.7 The 2019 consultation did not consider the role of Externally Provided Workers (EPWs) in R&D subcontracting. In finalising this element of the policy design, the government also proposes allowing for related party liabilities in the cap calculation to include Externally Provided Workers provided by a related party. EPWs are workers employed by one company, for example an agency, but provided to the company carrying out the R&D.

### Question 1

Does your business subcontract to a related party or use EPWs provided by a related party? Would it be useful to be able to include the PAYE/NICs attributable to these workers in your payable credit?

4.8 This would mean the claimant company would have to obtain the relevant PAYE and NICs information of workers which belong to related party and which relate to EPWs in order to calculate the level of their cap. The government welcomes views on how practical this would be for genuine businesses.

### Question 2

Would it be practical to obtain information on attributable PAYE/NICs from EPW providers in order to increase the level of your cap?

## Budget 2020 proposals

4.9 The government is proposing an additional protection for genuine businesses affected by the cap based on responses to the Spring 2019 Consultation. Respondents suggested including a mechanism which allows for genuine activity based on “hallmarks” of a business conducting R&D. One of these important hallmarks is actively managing intellectual property, and the government proposes including a test for this in the PAYE cap design.

4.10 To ensure only genuine business are able to have their credit claims uncapped, the government also proposes a test based on the proportion of R&D expenditure spent on related party subcontracting and EPW provision. HMRC identified that the abusive structures typically subcontract a very high proportion of their R&D expenditure to related parties and EPW providers.

4.11 Where a claimant company actively manages IP arising from the R&D project and no more than 10% of its R&D expenditure is on related party subcontracting or related party EPW provisions its claim will not be capped. Where a company is unable to satisfy both tests the cap will apply to their claims. The following section sets out more detail on these proposals and the government welcomes comments on these proposals and their application.

### Actively managing intellectual property

4.12 The government believes that where a claimant company can provide proof that they are actively managing the intellectual property arising from, or expected to arise from, the R&D project, then this is a marker of a genuine business. This could provide assurance that a claim for the credit could be uncapped.

4.13 A similar requirement is already a feature of the UK’s patent box regime. The condition would be that the claimant company must be performing a significant amount of management activity in respect of the intellectual property arising or expected to arise from the R&D project. The government is aware that some early-

stage business may not have developed IP at the point of making a credit claim, therefore this test is focussed on the management activities around the exploitation and development of IP rather than ownership. This means formulating plans and making decisions in relation to the development or exploitation of the rights, to include activities such as:

- Being involved in planning or decision-making activities associated with developing and exploiting the IP;
- Deciding whether to grant licences, expand research activities or product analysis, and development from their IP;
- Deciding on maintaining and extending protection in other jurisdictions.

**4.14** Suitable evidence of active management of IP could include descriptions of staff roles, Board minutes, business plans, agreements for licensing or otherwise exploiting intellectual property.

**4.15** The government recognises there may be additional administrative burdens for businesses in recording and providing this evidence. However, the government's aim is to require information likely to already be held. The government welcomes any other suggestions of evidence, which could be used in formulating legislation and guidance on this test.

### Question 3

The government welcomes views on the sorts of activities which are undertaken to manage IP, as well as the types of information and evidence on the active management of intellectual property, which genuine claimant businesses would be able to provide in supporting their R&D tax relief claim.

## Subcontracting to a related party and EPWs

**4.16** When analysing the abusive structures established to claim R&D tax credit, HMRC identified that a common feature is high levels of subcontracting to a related party or for the provision of EPWs, with little or no activity taking place in the UK.

**4.17** To ensure only genuine business can have their credit claims uncapped, the government intends to apply a test which allows for a limited proportion of R&D expenditure on subcontracting to, and provision of EPWs by, related parties.

**4.18** As the intention of this test is to ensure genuine businesses are able to have their claim uncapped, the government would like to test whether some genuine businesses subcontract to related parties and to related EPW providers.

### Question 4

Does your business subcontract work to a related party, (including using EPWs provided)?

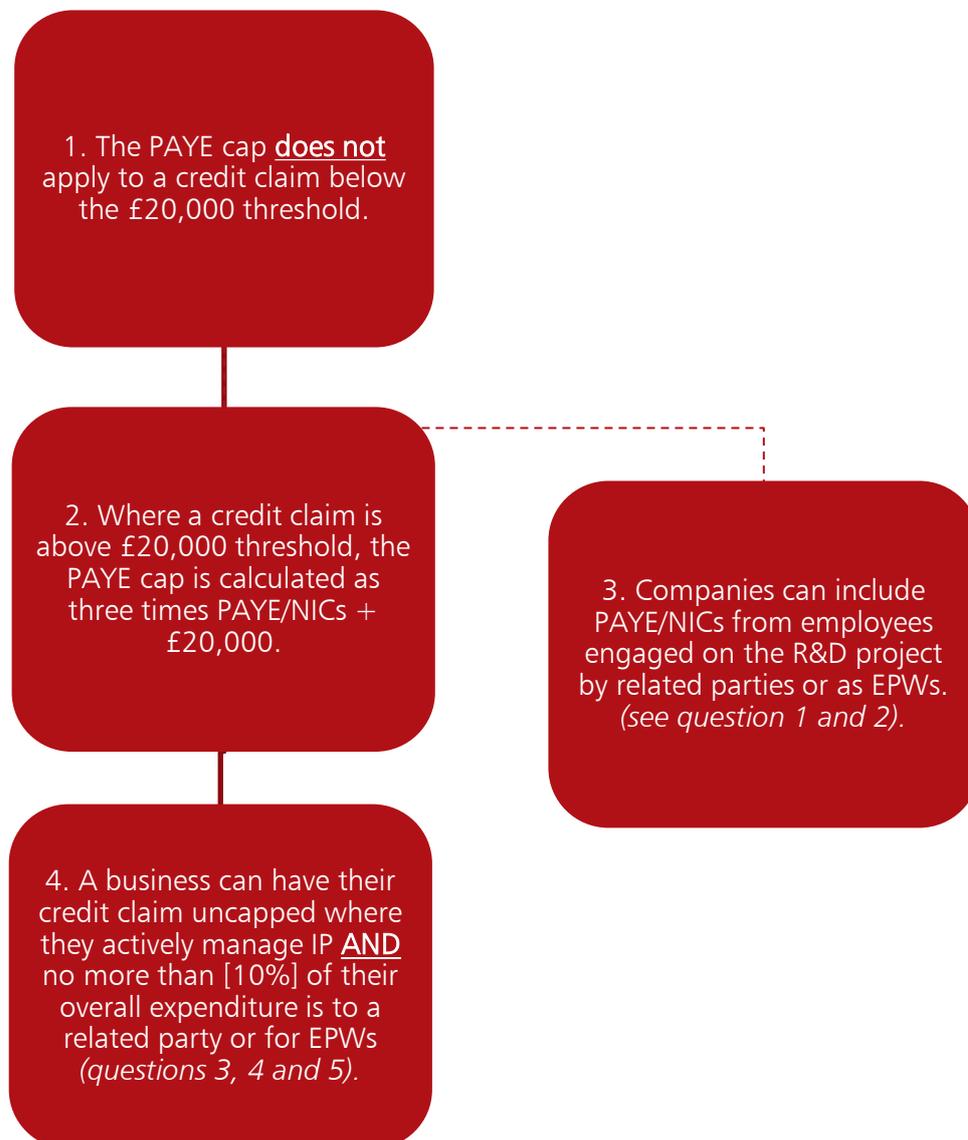
**4.19** As some genuine businesses may subcontract to related parties or for the provision of EPWs, the government is considering allowing for a low level of related

party subcontracting. The government proposes setting the limit of subcontracting between related parties at 10% of overall R&D expenditure used in an R&D SME payable credit claim and welcomes views on whether this is an appropriate level.

### Question 5

Where your business does subcontract to a related party, does this represent less than 10% of R&D expenditure? If no, please provide an indication of the percentage of your claim related party subcontracting does represent.

## Making a payable credit claim with the cap



# Chapter 5

## Summary of questions

### Question 1

Does your business subcontract to a related party or use EPWs provided by a related party? Would it be useful to be able to include the PAYE/NICs attributable to these workers in your payable credit?

### Question 2

Would it be practical to obtain information on attributable PAYE/NICs from EPW providers in order to increase the level of your cap?

### Question 3

The government welcomes views on the sorts of activities which are undertaken to manage IP, as well as the types of information and evidence of the active management of intellectual property, which genuine business would be able to provide in supporting their R&D tax relief claim.

### Question 4

Does your business subcontract work to a related party, (including using EPWs provided)?

### Question 5

Where your business does subcontract to a related party, does this represent less than 10% of R&D expenditure? If no, please provide an indication of the percentage of your claim related party subcontracting does represent.

# Chapter 6

## How to respond

6.1 This consultation will run from 19 March to 28 May 2020.

6.2 Responses should be sent by email to:  
[rdtaxreliefconsultation2020@hmrc.gov.uk](mailto:rdtaxreliefconsultation2020@hmrc.gov.uk)

6.3 Alternatively, please send responses by post to:

Business, Assets and International

CT Innovation & Growth team

HM Revenue and Customs

100 Parliament Street

Westminster

London

SW1A 2BQ

6.4 When responding, please say if you are making a representation on behalf of a business, individual or representative body. In the case of representative bodies, please provide information on the number and nature of people you represent.

### Confidentiality

6.5 Information provided in response to this consultation, including personal information, may be published or disclosed in accordance with the access to information regimes. These are primarily the Freedom of Information Act 2000 (FOIA), the Data Protection Act 2018, General Data Protection Regulation (GDPR) and the Environmental Information Regulations 2004.

6.6 If you want the information that you provide to be treated as confidential, please be aware that, under the FOIA, there is a statutory Code of Practice with which public authorities must comply and which deals with, amongst other things, obligations of confidence. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information, we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on HM Revenue & Customs.

### Consultation privacy notice

6.7 This notice sets out how HM Treasury & HM Revenue and Customs as joint data controllers, will use your personal data for the purposes of the second consultation on 'Preventing abuse of the R&D tax relief for SMEs', and explains your

rights under the General Data Protection Regulation GDPR and the Data Protection Act 2018.

## Your data

6.8 The personal information relates to you as either a member of the public, parliamentarians and representatives of organisations or companies

## The data

6.9 We will process the following personal data:

Name

Email address

Postal address

Phone number

Job title

## Purpose

6.10 The personal information is processed for the purpose of obtaining the opinions of members of the public and representatives of organisations and companies, about departmental policies, proposals, or generally to obtain public opinion data on an issue of public interest – the particular consultation is ‘Preventing abuse of the R&D tax relief for SMEs: Second consultation’.

## Legal basis of processing

6.11 The processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in HM Treasury. For the purpose of this consultation the task is consulting on departmental policies or proposals or obtaining opinion data in order to develop good effective government policies.

## Special categories data

6.12 Any of the categories of special category data may be processed if such data is volunteered by the respondent.

## Legal basis for processing special category data

6.13 Where special category data is volunteered by you (the data subject), the legal basis relied upon for processing it is: the processing is necessary for reasons of substantial public interest for the exercise of a function of the Crown, a Minister of the Crown, or a government department.

## Who we share your responses with

6.14 Information provided in response to a consultation may be published or disclosed in accordance with the access to information regimes. These are primarily the Freedom of Information Act 2000 (FOIA), the Data Protection Act 2018 (DPA) and the Environmental Information Regulations 2004 (EIR).

**6.15** If you want the information that you provide to be treated as confidential, please be aware that, under the FOIA, there is a statutory Code of Practice with which public authorities must comply and which deals with, amongst other things, obligations of confidence.

**6.16** In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on HM Treasury.

**6.17** Where someone submits special category personal data or personal data about third parties, we will endeavour to delete that data before publication takes place.

**6.18** Where information about respondents is not published, it may be shared with officials within other public bodies involved in this consultation process to assist us in developing the policies to which it relates. Examples of these public bodies appear at: <https://www.gov.uk/government/organisations>.

**6.19** As the personal information is stored on our IT infrastructure, it will be accessible to our IT contractor, NTT. NTT will only process this data for our purposes and in fulfilment with the contractual obligations they have with us.

### **How long we will hold your data (Retention)**

**6.20** Personal information in responses to consultations will generally be published and therefore retained indefinitely as a historic record under the Public Records Act 1958.

**6.21** Personal information in responses that is not published will be retained for three calendar years after the consultation has concluded.

### **Your rights**

- you have the right to request information about how your personal data are processed, and to request a copy of that personal data
- you have the right to request that any inaccuracies in your personal data are rectified without delay
- you have the right to request that any incomplete personal data are completed, including by means of a supplementary statement
- you have the right to request that your personal data are erased if there is no longer a justification for them to be processed
- you have the right in certain circumstances (for example, where accuracy is contested) to request that the processing of your personal data is restricted

## How to submit a Data Subject Access Request (DSAR)

To request access to personal data that HM Treasury holds about you, contact:

HM Treasury Data Protection Unit  
G11 Orange  
1 Horse Guards Road  
London  
SW1A 2HQ  
[dsar@hmtreasury.gov.uk](mailto:dsar@hmtreasury.gov.uk)

## Complaints

**6.22** If you consider that your personal data has been misused or mishandled, you may make a complaint to the Information Commissioner, who is an independent regulator. The Information Commissioner can be contacted at:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire  
SK9 5AF  
0303 123 1113  
[casework@ico.org.uk](mailto:casework@ico.org.uk)

**6.23** Any complaint to the Information Commissioner is without prejudice to your right to seek redress through the courts.

## Contact details

**6.24** The joint data controller for your personal data is HM Revenue & Customs. The contact details for the data controller are:

HMRC  
100 Parliament Street  
Westminster  
London  
SW1A 2BQ

The contact details for HMRC's Data Protection Officer are:

The Data Protection Officer  
HM Revenue & Customs  
7th Floor, 10 South Colonnade  
Canary Wharf, London E14 4PU  
[advice.dpa@hmrc.gov.uk](mailto:advice.dpa@hmrc.gov.uk)

The data joint controller for any personal data collected as part of this consultation is HM Treasury, the contact details for which are:

HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ  
London  
020 7270 5000  
[public.enquiries@hmtreasury.gov.uk](mailto:public.enquiries@hmtreasury.gov.uk)

The contact details for HM Treasury's Data Protection Officer (DPO) are:

The Data Protection Officer  
Corporate Governance and Risk Assurance Team  
Area 2/15  
1 Horse Guards Road  
London  
SW1A 2HQ  
London  
[privacy@hmtreasury.gov.uk](mailto:privacy@hmtreasury.gov.uk)

## Consultation principles

**6.25** This consultation is being run in accordance with the government's Consultation Principles.

**6.26** The Consultation Principles are available on the Cabinet Office website: <http://www.cabinetoffice.gov.uk/resource-library/consultation-principles-guidance>

**6.27** If you have any comments or complaints about the consultation process please contact:

**6.28** John Pay, Consultation Coordinator, Budget Team, HM Revenue & Customs, 100 Parliament Street, London, SW1A 2BQ.

**6.29** Email: [hmrc-consultation.co-ordinator@hmrc.gov.uk](mailto:hmrc-consultation.co-ordinator@hmrc.gov.uk)

Please do not send responses to the consultation to this address

## Annex A

# Example of how the cap might work in practice

**A.1** Company A is loss-making. It spends £50,000 on R&D in 2025. The R&D relief increases its loss for tax purposes by £65,000 (= 130% x 50,000). The company surrenders losses of £65,000 for a payable tax credit of £9,425 (= 14.5% x 65,000). Company A's claim for payable tax credit in this year is less than £20,000, therefore is below the set threshold and the cap does not apply to its claim.

**A.2** Company B is also loss-making, but spends £200,000 on R&D, which is mostly subcontracted including to a group member. Its claim is for a payable tax credit of £66,700 and therefore above the threshold. Company B has a PAYE and NICs liability of £4,000 for its employees and £1,000 worth of relevant PAYE and NICs from employees subcontracted to work on the R&D project in another company in the same group. The relevant amount of PAYE/ NIC for the cap is therefore is £5,000 meaning their cap is set at £35,000 (= 300% x £5,000 + £20k threshold). If the cap applied, Company B would therefore receive only £35,000 of payable credit.

**A.3** The company reviews its operations and concludes that it performs a significant amount of management activity in respect of the IP from the R&D project. It identifies Board minutes, project plans and correspondence that would substantiate this. Company B has also subcontracted only £15,000 worth of the R&D expenditure used in the claim to another group member. This represents 7.5% of the overall R&D expenditure being subcontracted, less than 10%. Company B's claim would be uncapped and the company may receive the full £66,700 of payable credit.

**A.4** Company C spends the same amount on R&D as company B and also has a total PAYE and NICs liability of £5000. Company C also meets the "significant management activity" criterion however subcontracts £100,000 to another part of the group. This therefore represents 50% of the total R&D expenditure and the cap would therefore apply. Company C would be able to claim £35,000 (= 300% x £5000 + £20k threshold), but not the remaining £21,700.

## **HM Treasury contacts**

This document can be downloaded from  
[www.gov.uk](http://www.gov.uk)

If you require this information in an alternative  
format or have general enquiries about  
HM Treasury and its work, contact:

Correspondence Team  
HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ

Tel: 020 7270 5000

Email: [public.enquiries@hmtreasury.gov.uk](mailto:public.enquiries@hmtreasury.gov.uk)