

RD3 Cost of support claimed for the R&D tax credit by scheme and financial year on a receipts basis, 2000-01 to 2013-14 ^{1 2 3 4 5}

£ million

	SME R&D scheme			Schemes for large companies				Vaccines research relief	All R&D schemes
	Deductions from CT liability	Payable credits	TOTAL	Large company R&D scheme	RDEC scheme	SME sub-contractors	TOTAL		
2000-01	*	20	20						20
2001-02	10	90	100						100
2002-03	30	160	180	180		*	190		370
2003-04	30	170	200	330		*	330	*	540
2004-05	40	150	190	390		*	390	*	590
2005-06	50	140	190	440		*	450	*	640
2006-07	40	150	190	480		10	490	*	680
2007-08	60	160	220	550		10	560	*	770
2008-09	70	180	250	720		10	720	*	980
2009-10	100	190	290	670		10	690	*	970
2010-11	140	190	330	740		10	760	*	1,090
2011-12	180	200	380	770		10	780	*	1,160
2012-13	230	230	460	770		10	770	*	1,230
2013-14	330	310	640	400	540	10	950	*	1,590

1. Estimates of the cost of support claimed are rounded to the nearest £10m. Totals may not sum due to rounding.
 2. Tables RD2 and RD3 are not directly comparable due to the time basis on which they are calculated. The accounting period basis in Table RD2 apportions costs to financial years based on the accounting period end date of the R&D tax claim. The receipts basis in Table RD3 apportions costs based on when HM Revenue & Customs is estimated to incur the cost arising from R&D tax credits. Where claims are for a combination of deductions from Corporation Tax liability and the payable credit, the cost of the claim has been split into the two separate components.
 3. The figures are based on claims for the R&D tax credits made by companies in Company Tax returns received on or before 30 June 2015. They exclude a small number of large company claims made alongside the returns totalling around £20 million a year.
 4. Statistics in this table are consistent with HMRC's policies on dominance and disclosure.
 5. The Research and Development Expenditure scheme was introduced on 1 April 2013.
- * Negligible amount (less than £5m)

Contact point for enquiries

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For more general enquiries please refer to the HMRC website:

www.hmrc.gov.uk

or contact a R&D specialist unit by telephone. Please refer to:

www.hmrc.gov.uk/manuals/cirdmanual/CIRD80350.htm

for a list of telephone contact numbers.

The next update of these tables, with information for 2014-15, will be published in August 2016.

