

## RD2 Cost of support claimed for the R&D tax credit by scheme and financial year on an accounting period basis, 2000-01 to 2013-14 <sup>1 2 3 4 5</sup>

£ 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	10	60	70						70
2001-02	20	150	170						170
2002-03	30	180	210	200		*	200		410
2003-04	40	150	190	340		*	340	*	540
2004-05	50	140	190	390		*	400	*	590
2005-06	40	140	180	450		10	460	*	640
2006-07	50	150	200	480		10	490	*	690
2007-08	60	180	240	550		10	560	*	810
2008-09	80	190	270	730		10	740	*	1,000
2009-10	130	190	320	670		10	690	*	1,010
2010-11	160	190	350	750		10	760	*	1,110
2011-12	210	220	430	780		10	790	*	1,220
2012-13	320	290	600	760		10	770	*	1,370
2013-14	380	420	800	370	580	10	960	*	1,750

- Estimates of the cost of support claimed are rounded to the nearest £10m. Totals may not sum due to rounding.
  - 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. Table RD2 is comparable with Table RD1 where the number of claims is also presented on an accounting period basis.
  - The figures are based on claims for R&D tax credits made by companies in Company Tax returns received on or before 30 June 2015. They exclude a small number of
  - Statistics in this table are consistent with HMRC's policies on dominance and disclosure.
  - 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](http://www.hmrc.gov.uk)

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

[www.hmrc.gov.uk/manuals/cirdmanual/CIRD80350.htm](http://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.