

RD6

Industry sector analysis of number and cost of R&D tax credit claims, 2013-14 ^{1 2 3 4 5 6}

| Industry sector | SME R&D scheme | | Schemes for large companies | | | | | | | | SME sub-contractors | | All schemes | |
|---|------------------|----------------|-----------------------------|----------------|-----------------------|--|-----------------------------|------------------|----------------|------------------|---------------------|------------------|----------------|--|
| | Number of claims | Amount claimed | Large company R&D scheme | | Dual Claims | | | RDEC scheme | | Number of claims | Amount claimed | Number of claims | Amount claimed | |
| | | | Number of claims | Amount claimed | Number of claims, All | Amount claimed, Large company R&D scheme | Amount claimed, RDEC scheme | Number of claims | Amount claimed | | | | | |
| A. Agriculture, Forestry, Fishing | 70 | * | 15 | * | 5 | 0 | 0 | 0 | 0 | 5 | 0 | 95 | * | |
| B. Mining & Quarrying | 20 | * | 20 | 5 | 10 | * | 15 | 0 | * | 0 | 0 | 50 | 25 | |
| C. Manufacturing | 4,690 | 205 | 540 | 90 | 425 | 45 | 175 | 15 | 115 | 150 | * | 5,815 | 635 | |
| D. Electricity, Gas, Steam and Air Conditioning | 30 | * | 10 | * | 5 | 0 | * | 0 | 0 | 0 | 0 | 45 | 5 | |
| E. Water, Sewerage and Waste | 100 | * | 15 | * | 5 | 0 | 0 | 0 | * | 0 | 0 | 120 | 5 | |
| F. Construction | 320 | 10 | 40 | * | 15 | * | * | 0 | 0 | 5 | 0 | 380 | 20 | |
| G. Wholesale & Retail Trade, Repairs | 1,600 | 50 | 135 | 20 | 45 | * | 10 | 0 | * | 35 | 0 | 1,820 | 85 | |
| H. Transport & Storage | 85 | * | 10 | * | 10 | 0 | * | 0 | * | 0 | 0 | 110 | 5 | |
| I. Accommodation & Food | 30 | * | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 | * | |
| J. Information & Communication | 4,345 | 250 | 230 | 35 | 125 | 10 | 30 | 5 | 15 | 165 | * | 4,875 | 335 | |
| K. Financial & Insurance | 170 | 15 | 35 | 15 | 25 | 5 | 10 | 0 | * | 0 | 0 | 240 | 45 | |
| L. Real Estate | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 | 0 | |
| M. Professional, Scientific & Technical | 3,015 | 180 | 275 | 70 | 165 | 30 | 125 | 5 | 10 | 210 | * | 3,670 | 415 | |
| N. Admin & Support Services | 835 | 30 | 65 | 10 | 45 | * | 15 | 0 | 5 | 40 | 0 | 985 | 65 | |
| O. Public Admin, Defence & Social Services | 0 | 0 | 5 | * | 5 | * | 5 | 0 | 0 | 0 | 0 | 5 | 10 | |
| P. Education | 125 | * | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 135 | * | |
| Q. Health & Social Work | 125 | 10 | 15 | * | 5 | 0 | * | 0 | 0 | 5 | 0 | 150 | 10 | |
| R. Arts, Entertainment & Recreation | 100 | 10 | 5 | 5 | 5 | * | 10 | 0 | 0 | 0 | 0 | 105 | 25 | |
| S. Other services activities | 265 | 5 | 10 | 0 | 5 | 0 | * | 0 | 0 | 15 | 0 | 295 | 10 | |
| Total | 15,955 | 780 | 1,425 | 265 | 905 | 105 | 415 | 40 | 155 | 650 | 10 | 18,965 | 1,710 | |

Notes

- Industry sector is based on primary SIC2007 coding of registered company. This coding might not correspond to the industry sector of the R&D activity, so caution must be exercised when interpreting these figures.
- Figures exclude claims where industry sector is not known.
- Numbers are rounded to the nearest 5 and amounts are rounded to the nearest £5m. Totals may not sum due to rounding.
- Statistics in this table are consistent with HMRC's policies on dominance and disclosure.
- No claims for R&D tax relief were received from companies classified within SIC2007 sectors T (Activities of households as employers) and U (Activities of extraterritorial organisations and bodies). These sectors were therefore excluded from the table.
- Dual claims are those where a company made a claim under both the Large Company and RDEC schemes.

* Value suppressed as cell count less than 5

Contact point for enquiries

Vivienne Opoku and Neil Wilson

Direct Business Taxes Statistics

Room 2/43

HM Revenue & Customs

Room 2/54

100 Parliament Street

London

SW1A 2BQ

☎ : 03000 589 240

E-mail: vivienne.opoku@hmrc.gsi.gov.uk, neil.wilson@hmrc.gsi.gov.uk

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.

Numbers: actual

Amounts: £ million