

# Research and Development Corporation Tax Credit



## Pre-filing Notification Form in respect of a claim to be made under section 766D TCA 1997 R&D Expenditure on buildings and structures

(The pre-filing notification form is **not** a claim for the R&D corporation tax credit)

Corporation Tax Reference Number

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Name:

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Address:

(incl. Eircode)

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The pre-filing notification form must be completed and returned to the Revenue Commissioners only through MyEnquiries. The pre-filing notification form must be filed at least 90 days before the claim for the credit is made.

State the company's accounting period to which this Pre-filing Notification form relates

From

D	D	M	M	Y	Y	Y	Y
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To

D	D	M	M	Y	Y	Y	Y
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This form is a legislative requirement as provided for in section 766D(16) TCA 1997.

[ **COMPANY NAME** ] hereby notifies the Revenue Commissioners of its intention to make a claim for the R&D corporation tax credit under section 766D TCA 1997 in respect of the accounting period stated above. The claim for the credit will be made on the Form CT1 and within 12 months from the end of the accounting period in which the expenditure giving rise to the claim is incurred.

### Declaration – to be signed on behalf of the company

I declare that, to the best of my knowledge and belief, this form is correct and complete

Signature:

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Date:

D	D	M	M	Y	Y	Y	Y
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Status of signatory:

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**Contact Details:**

(in case of query in relation to this form)

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Please refer to the notes section for additional information on completing this form.

**Section 1: Research & Development (R&D) Details for the accounting period in respect of which the R&D corporation tax credit claim will be made.**

Confirmation that the building or structure is a qualifying building	
The proportion of the qualifying building which is to be used for the purpose of the carrying on by the company of R&D activities within the meaning of section 766(1)(a) TCA 1997 for the specified relevant period	
Details of expenditure incurred by the company which has been or is to be met directly or indirectly by grant assistance or any other assistance	€

**Section 2: Please provide details of any other information which the company may wish to provide to Revenue as part of the pre-filing notification.**

The Revenue Commissioners may require the company to provide such additional information, explanations, and particulars and to give all assistance which may reasonably be required for the purpose of inspecting the information required to be delivered under section 766D(16) TCA 1997.

# Notes

## Who should complete the Pre-filing Notification form?

In accordance with section 766D(16) TCA 1997, for accounting periods commencing on or after 1 January 2024, a company is required to notify Revenue of its intention to file a claim under section 766D, in writing, and in the form prescribed by Revenue ('pre-filing notification form').

The pre-filing notification form should be completed by companies which are claiming the R&D corporation tax credit under section 766D for the first time, and companies which have not claimed the R&D credit (under either section 766A or section 766D) in any of the previous three accounting periods.

## When is the Pre-filing Notification form due to be filed?

In accordance with section 766D(16)(d), the pre-filing notification form must be filed at least 90 days before the claim for the credit is made.

## How is the Pre-filing Notification form filed?

Where a company is required to submit a pre-filing notification form, the pre-filing notification form should be completed and submitted through MyEnquiries, selecting the following:

Category	Corporation Tax (CT)
Subcategory	R&D Pre-filing Notification

When completing the relevant annual Form CT1 on the Revenue Online Service, the company should tick the relevant box on the Research and Development Tax Credit panel of the Form CT1, indicating that the pre-filing notification form has been submitted to Revenue.

## When completing the Pre-filing Notification form:

### Section 1:

As defined in section 766A(1)(a) TCA 1997, a qualifying building is a building or structure, where, over a period of 4 years (known as 'the specified relevant period'), not less than 35% of its use is attributable to the R&D activities carried on by the company in a relevant Member State.

The percentage allocation as requested under section 1 should be based on the percentage usage as known at the time of completing the pre-notification form.

The R&D activities must be qualifying R&D activities as defined in section 766(1)(a) TCA 1997. Qualifying activities must satisfy all of the following conditions. They must—

1. be systematic, investigative or experimental activities;
2. be in a field of science or technology;
3. involve one or more of the following categories of R&D —
  - a) basic research,
  - b) applied research, **or**
  - c) experimental development.

In addition, they must:

4. seek to achieve scientific or technological advancement; **and**
5. involve the resolution of scientific or technological uncertainty.

Any expenditure, which has been or is to be met directly or indirectly by grant assistance or any other assistance, is assistance granted by or through:

- the State or another relevant Member State of the EU, the EEA or the UK
- any board established by statute, any public or local authority or any other agency of the State, or of another relevant Member State of the EU, the EEA, or the UK, or an institution, office, agency or other body of the EU, or
- a state, other than the State or a Member State, and any board, authority, institution, office, agency or other body in such state.

## Section 2:

Any other information or comments that the company considers relevant to the information provided in section 1 can be included in this section.

### Other comments

1. The pre-filing notification form **is not** a claim for the R&D corporation tax credit.
2. Any claim for the R&D corporation tax credit **shall be made on the Form CT1 within 12 months** from the end of the accounting period in which the expenditure on research and development giving rise to the claim is incurred.
3. This form shall not apply where the company has made an R&D claim under section 766A or section 766D TCA 1997 in respect of any of the three immediately preceding accounting periods.
4. Where a company intends to make a claim for the R&D corporation tax credit in respect of expenditure incurred on qualifying R&D activities, the pre-filing notification form in respect of a claim under **section 766C** should be completed.
5. Further information in relation to the R&D corporation tax credit can be found in the **Research and Development (R&D) Corporation Tax Credit Tax and Duty Manual Part 29-02-03**.

### Data Protection

Revenue will treat the information provided by you in this form as confidential. However, Revenue may, when permitted or requested to do so by legislation, disclose this information to Government Departments and State agencies. Revenue's data protection policy and information on your data protection rights are available on [www.revenue.ie](http://www.revenue.ie)<sup>1</sup>

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.