Expert insight

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How to make a credible R&D Tax Credit claim in Ireland



Five practical tips from **Jason Branigan,** Senior R&D Consultant

Ireland's R&D Tax Credit scheme is increasingly valuable, but a credible claim must be grounded in the underlying R&D, supported by clear evidence and able to withstand Revenue scrutiny.

Jason's advice is to **"go science first"**, then build the financial claim around the qualifying work.

1 Start with the science or technology

Before looking at costs, establish the scientific or technological advancement being sought and the uncertainty involved.

What was known at the outset? What could not readily be resolved using existing knowledge? What work was needed to investigate the problem? We'll help you uncover qualifying activity.

2 Involve the people doing the work

Your technical team is essential to putting together a credible claim.

The people closest to the project can explain what was difficult, what was tried and why the solution was not readily available at the outset.

3 Keep evidence as you go

Revenue expects contemporaneous evidence to support R&D claims, so keep records as the work progresses.

Project records, test results and other evidence can help show what the team was trying to achieve, what was tried and how it approached the uncertainty.

4 Connect the technical work to the costs

The technical narrative and financial claim should make sense together.

You should be able to trace the claim from the project and qualifying activity through to the evidence, people involved and costs being claimed.

5 Engage your adviser early and capture every opportunity

A specialist R&D adviser can help assess all available projects and R&D expenditure, ensuring the optimal benefit is achieved whilst preparing a robust technical report that ensures legislation and Revenue compliance.

Jason's advice

"The objective shouldn't be to make it easier to make a claim; it should be to make it clearer what a credible claim looks like."

Making an R&D Tax Credit claim in Ireland?



Talk to Jason and the randd team

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Before you start: Certain first-time claimants and companies that have not claimed in the previous three years usually need to notify Revenue at least 90 days before making a claim.

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