

Helping Circular Businesses Understand Their 'Tax Relief' Opportunities

CATAX
TAX RELIEF UNCOVERED



What will be covered

- Research & Development
- Capital Allowances
- Patent Box



Research & Development in Large Companies



Research & Development in Small Companies

This is just my
day to day job

There's no R&D because
my project failed

I'm only a couple
of years old

I'm not a scientist
or a technician



Wait, should I
include all of that
spend?

I'm only in my
trial phase, does
that count?

Finding, Using or Creating an Advance in Science or Technology

- **PUSHING BOUNDARIES** in your field
- Facing new **UNCERTAINTIES**
- **ADVANCING** what's already out there
- Developing something **NEW** (process/product)



Software Development



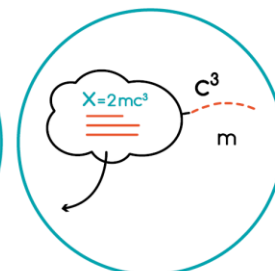
Automation



Failed & Successful Projects



Development of Innovative Recipes



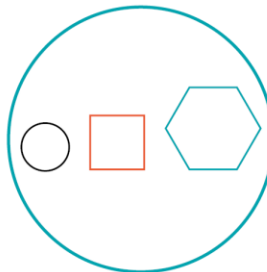
Development of Innovative Formulas



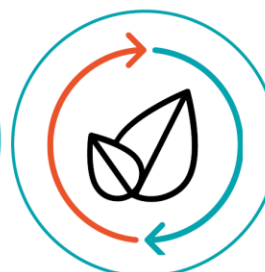
Development of New Materials



Improved Processes



Development of New & Improved Products



Development of Environmental Products

Plus many more...

Case Study

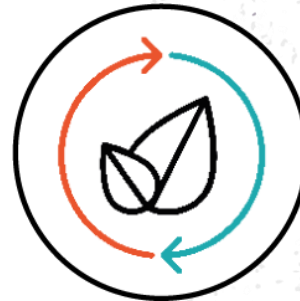
Industry:

Bioscience - Bakery

R&D:

- Development of a purpose build bakery with Chamber Room
- Development of new recipes and methods to reduce gluten and salt in products
- Development of novel recipes and baking processes
- Structural Design & Modelling
- Testing and trials

Client Benefit: £78,000



Environmental Products and Developments



Development of New and Innovative Recipes



New and Improved Processes

Case Study

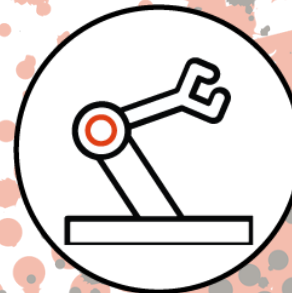
Industry:

Metal Manufacture

R&D:

- Development of retrofitting methodologies to adapt off-road vehicles
- Design & Modelling
- Testing and trial of materials
- Developing reliable and resilient assembly methodologies.

Client Benefit: £151,000



Automation



New & Improved Products



Successful & Failed Projects

Capital Allowances

- Must own the commercial property
- Must be a profit making company
- Minimum purchase value of £250k
- Must have paid UK tax within the last 2 years



Patent Box

Elect into the Patent box by the 30th June and reduce your corporation tax to 10%.

Remember, the Election can be made to cover the previous **two** accounting periods



Who Are Catax?

Catax are experts in specialist areas of tax relief.

We have been helping clients secure tax relief for over **10 years** and have identified over **£221m** in tax benefit for our clients to date.

Headquartered in **Manchester**, with offices in **London, Glasgow, Edinburgh** and the **Channel Islands**, we work with businesses throughout the UK.

We have a team of 90 in-house experts which includes Surveyors, Tax Technicians, Accountants, Report Writers and Case Managers.

ISO 9001 Accredited.



Thank you for your time

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