

How you can qualify for the R&D tax credit initiative

# Construction & Civil Engineering



#### **Momentum** GROUP

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Employee costs

Employee costs can be claimed back, and this includes salary, Class 1 NI contributions, overtime and pension contributions – a significant amount for most businesses.



#### Subcontractors

You can claim back up to 65% of your subcontractor and agency costs, providing those individuals have no connection to your business. If they are connected, you may claim 100% of costs.



Materials Cost of materials and consumables used in your activities can be included, and a percentage of your utilities, including lighting, heating, electricity

and water etc



Software You can even include the cost of any computer software/licensing used specifically for your R&D activities, regardless of whether they are specialist or not.

## **Successful Clients**

Through their ability to be innovative and enhance their products or processes, we helped these clients achieve successful R&D Tax Credits outcomes.

Advancements in the knowledge centred around the undersea piling process for drill rigs & wall structures	£613,036 Benefit Received
Our client benefited for their advancement in a more efficient pipe laying process.	£335,462 Benefit Received
Technological advancements to tunnelling processes used in construction.	£298,032 Benefit Received
Advances in the construction of buildings for food production resulting in reduced levels of bacteria and contamination	£119,583 Benefit Received
Advancements in the use of recycled materials in construction products.	£85,013 Benefit Received

#### What Construction Projects Qualify?

- Assisting clients, contractors and design teams in developing new construction techniques and use of materials to suit their design aspirations
- Providing any testing, calculations and prototyping required for new construction techniques and materials to satisfy current legislation and ensure they're fit for purpose
- Developing new and job specific methods of installation and safe working procedures to comply with current health and safety regulations
- Development and implementation of 3D design software and modelling systems and any other relevant software used
- Performing analysis and reviews of proposed structures and finishes to develop suitable techniques to accommodate building movement, thermal requirements and issues, and loadings
- Creating solutions for building on 'virgin ground' that has never been built upon before, difficult ground conditions or to adapt to environmental requirements



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**Research & Development Consultative Committee (RDCC)** 

The Momentum Group is on the Research & Development Consultative Committee (RDCC), an HMRC-sponsored forum, which meets twice a year to discuss the operational delivery of the Research & Development (R&D) tax relief schemes.

**69%** increase in year-on-year monetary value of R&D Tax Credit claims for the Construction sector

HMRC R&D Tax Credits Statistics report 2018/9 comparison

