

How architects can identify which of their projects are eligible for R&D tax credits

For more information on how to prepare successful R&D tax credit claims and to hear more about our insights and events tailored specifically for architects, please get in touch:

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Was the aesthetic finish readily achievable?

No

Could be eligible

This indicates that product or process development was needed in order to achieve the finish sought.

Yes

Not likely to be eligible
The finish was most likely achieved using common and routine techniques.

Yes

Not likely to be eligible
If the techniques used are common, it is unlikely to represent a technical challenge for the competent professional.

Did you require the development of a new material or process to be able to replicate the design aesthetic of a traditional or historic component?

Yes

Could be eligible

If the project is seeking a modern replacement to provide the same look and feel as a traditional material, this work could be eligible. For example, many traditional materials such as cut glass are too fragile, heavy and not shatter safe for inclusion in offices or transport interiors.

Not likely to be eligible

It may be challenging to recreate a design element using traditional or historic craft processes but if this is within the experience and knowledge of the craftsman, this aspect of a project is unlikely to be eligible.

However, safety and environmental constraints are more restrictive and it may be that creating the design intent within the limitations of the modern, compliant manufacturing process is not readily deducible, so this could be eligible!

Did the finish apply well-established production and construction techniques that have been used together on a regular basis?

No

Could be eligible

If unusual techniques were used, or the adaptation of techniques from another sector was required, it could mean that the improvement sought was not readily deducible and therefore challenging to achieve.

It may be that the individual materials used are readily available but if they are being used in a novel combination, or in a way that is pushing the capabilities, this work could be eligible.

Were there any uncertainties related to the environment where the product was used (such as the longevity of the finish or constraints in the development site/location)?

Yes

Could be eligible

Constraints of the environment (such as limited weight or a specific level of fire retardance), as well as issues derived from the expected duration of a material, are often indicators that technical challenges had to be overcome.

No

Not likely to be eligible
If the environment or conditions around the development were well understood and easily managed, it may indicate that the finish sought was not sufficiently technically uncertain in order to be qualifying.

Did you require the development of a new modelling software in order to implement the design objectives?

No

Not likely to be eligible
If the software used in order to achieve the aesthetic finish sought was an off-the-shelf available tool and no major adaptations were needed, this part of the project would not qualify.

Yes

Could be eligible

While your aim could be to achieve an aesthetic aspect, the use of technology to be able to achieve it (such as having to develop or re-adapt a piece of software) is indicative of R&D taking place.

Did you go through various design iterations and testing to finally achieve the finish sought?

Yes

Could be eligible

Design iterations and the need for testing indicates that the project was technologically challenging and not easily deducible to achieve.

No

Not likely to be eligible
If no failures were encountered and the testing was confirmatory in nature, it is likely that the project did not present major technical challenges for the competent professionals.