Clarity.
Compliance.
Confidence.

LTA

LEXMORE TAX
ADVISORY

Your Tax Relief Partners.

MOTORSPORT INDUSTRY ASSOCIATION

MEMBER

LTA

LEXMORE TAX ADVISORY

Clarity. Compliance. Confidence.

Most UK SMEs claim less tax relief than they are entitled to. Some claim for work that was never eligible. Both are expensive. We make sure you know which side of the line you are on, and we do the work to prove it.

How we can help you

R&D tax relief. If your business is solving genuinely difficult technical problems, the government will help pay for it. We work out what qualifies, build the claim, and stand behind it.

Patent Box. Hold a patent, and the profits it earns can be taxed at a substantially lower rate. Most eligible businesses never look.

Embedded capital allowances. There is often unclaimed relief sitting inside commercial property you already own.

Employee Ownership Trusts. A tax-efficient way to hand the business to the people who built it with you.
We work alongside your accountant, not in place of them.

Who we are

A specialist tax relief firm working with UK SMEs. This is not a sideline for us, it is all we do. Over 30 years of combined experience, and millions claimed for businesses that were legitimately entitled to it. The person you speak to is the person doing your work.

Our approach

A qualifying claim rests on technical judgement: what was uncertain, what was attempted, and why the answer was not already available. Those are questions for your technical team, not a form.
So we come to you. Some of the most useful conversations we have happen on the shop floor, looking at the thing itself.

Why us

Compliance-first. We build claims we can defend. An overstated claim is not a win, it is a problem waiting for you.
We will tell you if you do not qualify. That answer costs us a fee and saves you a great deal more.
We are paid when you are. Contingency fee basis, payable once the relief is applied or received. No fee if there is no relief to claim.
We do not disappear after filing. If HMRC asks questions about a claim we prepared, we answer them.

Let's talk

Not sure if your work qualifies? Curious about a relief you have never explored? Unhappy with how your claims are being handled? It costs you nothing to find out, and you will get a straight answer either way.

R&D Claim Notification Form
Rules and Exemptions

The R&D deadline that costs you the whole claim

What every UK SME needs to know about the Claim Notification Form

In short: if your company is claiming R&D tax relief for the first time, or has not claimed in the last three years, HMRC needs to hear from you within six months of your year-end. Miss that window and the claim for that year is gone. There is no appeal, no penalty route, no fix.

Why this catches people out

The Claim Notification Form asks for almost nothing. Your UTR, a couple of named contacts, the accounting period, and a summary of the project. It takes minutes.

The consequence of not filing it is the entire value of your R&D claim for that year.

That imbalance is what makes it dangerous. It is a small administrative task with no obvious urgency attached to it, sitting a long way ahead of the deadline that people do have in the diary, which is the Company Tax Return. By the time the accounts are being prepared, the notification window has often already closed.

Who needs to file

You need to file a Claim Notification Form if both of these are true:

1. You are claiming R&D relief for an accounting period beginning on or after 1 April 2023, and
2. You have never claimed before, or you have not made a valid claim in the three years ending on the last day of your notification period.

If you have claimed consistently over the last three years, you are generally exempt. There are two important exceptions, overleaf.

Your deadline

Six months after the end of your accounting period. For the most common year-ends:

Year-end	Notification deadline
31 March 2026	30 September 2026
30 April 2026	31 October 2026
31 December 2026	30 June 2027

The 31 March year-end is the most common in the UK, which makes 30 September the single biggest cluster of at-risk companies this year.

The two exceptions that trip companies up

You might assume that having claimed recently puts you in the clear. In two situations it does not.

A previous claim that HMRC rejected does not count. If HMRC removed your R&D figures from the Company Tax Return, typically following an enquiry, that claim was not valid for exemption purposes. You are back in the notification regime for anything that follows.

An amendment to an older period may not count. If your only recent claim was made by amending a return for an accounting period that began before 1 April 2023, and HMRC received that amendment on or after 1 April 2023, it does not carry you through. This one caught a number of companies during 2024 and 2025 who reasonably believed a recent amendment protected them. It does not.

A worked example

A manufacturing company with a 31 March 2026 year-end, claiming R&D relief for the first time.

- Accounting period: 1 April 2025 to 31 March 2026
- Notification window: 1 April 2025 to 30 September 2026
- Claim Notification Form due: 30 September 2026
- Additional Information Form due: before the CT600, which is itself due 31 March 2027

File the notification by 30 September and the claim proceeds normally. File it on 1 October and the relief for that year is lost, regardless of how strong the underlying R&D is.

What happens if you miss it

The outcome is binary. A late form is out of time, the claim for that period is invalid, and HMRC removes the R&D figures from the return.

There is no statutory route back. You cannot fix it by filing late, by paying a penalty, or by asking HMRC to exercise discretion. The relief for that year is simply gone. All that remains is to get the next period right.

Check your position in two minutes

Three things interact in this test: the dates of your current accounting period, the date of your last R&D claim, and whether that claim was valid. Getting any one of them wrong changes the answer.

We built a free Pre-Notification calculator that runs the test on your own dates and returns a yes or no, with your deadline if the answer is yes. No sign-up, no company data stored, under two minutes.
lexmore.co.uk/rd/pre-notification

Lexmore's view

The Claim Notification Form is a low-information, high-consequence filing. For a straightforward first-time claimant it is easy, provided the deadline is in the diary.
Where it gets difficult is the broken claim history: a gap year, an amendment, a rejected claim, a sale or a restructure. In those cases the right answer is rarely obvious and frequently wrong. That is precisely the situation in which a company loses a year of relief while believing it has nothing to do.

If you are not certain where you stand, it costs you nothing to find out.

Why Lexmore?

- Compliance-first approach
- We do the heavy lifting
- Work alongside your accountant
- Specialist R&D expertise
- Transparent, straightforward advice
- No fee unless you receive relief

Trusted by businesses across engineering, manufacturing, motorsport, software and technology sectors.

Free Eligibility Review

Book a no-obligation discussion with one of our specialists.

We'll help you understand:

- Whether qualifying activity may exist
- Whether Advance Notification applies
- What information would be required to proceed
- Whether it's worth exploring further

Get in Touch Today

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