

Investing in Northern Ireland?

Northern Ireland Corporate Tax Office



Is your company investing in Northern Ireland for the first time?

We can help you identify the tax implications of your proposals, such as:

- Import and Export procedures
- Transfer pricing
- Double Taxation
- Research & Development Tax Reliefs
- Capital allowances
- Environmental Tax Reliefs
- VAT

Where appropriate, we can facilitate the securing of Clearances and Advance Agreements from HMRC in respect of your plans.

Are you a local company thinking of expanding in Northern Ireland?

We can give you **early certainty** on the tax consequences of commercial transactions affecting your expansion, including:

- Giving you advice on import/export procedures and employment taxes.
- Where practicable, giving you bespoke one-to-one advice.
- Helping you make the most of Research & Development Tax Reliefs.

Company Research & Development Tax Reliefs

What are they?

- They are tax incentives that can reduce your taxable profits or increase your allowable losses.
- If you are a small or medium sized company they may also lead to **cash back from HMRC**.

Do you qualify?

- Research & Development (R&D) has a specific statutory definition which is not the same as the commercial meaning.
- If you spend money on resolving scientific or technological uncertainty, you may qualify.

How can we help?

- We can tell you quickly if you qualify for R&D Tax Relief.
- We can design simple processes to help you make acceptable claims.
- We can advise what records you need to keep.

What can we do for you?

We can advise you on the full range of HMRC taxes affecting your investment by:

- Working closely with regional economic development bodies including Invest NI.
- Giving you and your professional advisers **'one-stop shop'** advice.
- Facilitating direct access to our network of technical tax specialists.

And, we can **fast track** our services where time is of the essence.



David Stewart, your point of contact for corporate investments in Northern Ireland

David was born and educated in Belfast and has worked for HMRC since 1985. During this time he has gained substantial experience in working with local business, local government bodies and large multinational corporates. David is also the Northern Ireland Research and Development Tax Relief Specialist.

More Information

www.hmrc.gov.uk

www.nibusinessinfo.co.uk

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