

# Research and development

## Claiming R & D tax relief for Web Developers

Web developers may appear to have little in common with scientists - yet some of the more complex sites can officially be classed as research and development projects, which means that developers can claim tax relief for the work.

**To illustrate the point, here are three of the most common areas for claims:**

### 1. Making sites mobile friendly

With responsive design, most sites work automatically on mobiles these days. However, problems often arise in getting native APIs to integrate with different platforms on different devices. Even when they can be made to work, they may not be able to respond fast enough, deal with the level of expected traffic or the supply the data users require. Resolving these issues can be complex and costly but the work is likely to qualify for tax credits.

### 2. Moving services online

Allowing customers to book online is a great idea as it offers them 24-hour access without the need for an operator. However, in many sectors - from holidays and hire firms to social housing - services often rely on legacy systems operated by trained staff. Therefore web developers typically face the challenge of making an expert user system available for self-service, while accessing data from various back-end systems. Not surprisingly, self-service is a common theme in R&D tax credit claims.



### 3. Rewriting a CMS

With more complex websites, it is not usually the content creation where problems arise but the way it integrates with the CMS system. While standard CMS systems can cope with a multitude of applications, in some cases developers may have no choice but to adapt the CMS or rewrite it altogether. Examples we have seen include a company with 600 domain names linked to the same CMS and sites pulling in data from multiple sources. Another area likely to qualify for claims!

**Please let us know if any of these apply to your company.**

To ensure you don't miss out, the key is to understand the type of activities that might be eligible. As a general rule, simple websites using tried and tested technologies will not qualify, nor will design, storyboarding or anything related to user experience.

**THE PROJECTS MOST LIKELY TO BE ELIGIBLE ARE THE COMPLEX AND BESPOKE JOBS, WHERE THE WORK CROSSES OVER TO THE BACK END OF THE SITE AND WHERE INNOVATIVE SOLUTIONS AND TECHNOLOGIES ARE REQUIRED.**

**If you require further advice in relation to R&D tax relief, contact us at:**

[info@forrester-boyd.co.uk](mailto:info@forrester-boyd.co.uk)

[forrester-boyd.co.uk](http://forrester-boyd.co.uk)

**Grimsby:** 01472 350601  
**Louth:** 01507 606111  
**Scunthorpe:** 01724 863105  
**Skegness:** 01754 761777  
**Beverley:** 01482 889400  
**Hull:** 01482 225564

 **Forrester Boyd**  
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