

R&D Case Study: Construction Company

Our client, a suspended ceiling and dry lining contractor, has successfully recovered in excess of £16,000 by way of overpaid corporation tax to reward their time and effort in carrying out research and development activity in a number of construction projects carried out during two accounting periods.

There were four contracts that posed unique technological challenges for our client.

One of them concerned a contract where our client was tasked with preventing water ingress and damp to a restaurant that occupied the basement of a city centre building.

The established solution to this situation would be the installation of a wet tanking system to waterproof the basement however in this case was not possible on account of the restaurant (part of a chain) having a number of fixings on the walls which served as a core part of their brand identity and needed to remain.

Established tanking methods would not allow for this, as the tanking membrane would need to be punctured to allow the fixings to be secured to the wall, which would compromise the waterproof seal and render the system redundant.

Our client needed to devise an alternative solution but faced considerable technological uncertainty in devising a solution that would



adequately address a number of failures in the building's design. Levels of hydrostatic pressure surrounding the foundations of the building needed to be accounted for and in addition, asbestos was discovered in the walls.

Our client was compelled to carry out research and development activity to develop a new tanking solution that would meet the client's requirements of allowing existing fixings to remain in situ whilst delivering a successful waterproofing solution for the basement.

CLARITAS

Work was undertaken to develop a bespoke tanking technique that involved the fitting of brackets simultaneous to the installation of tanking and the use of a cementitious plastic and specialised putty.

The research and development activity was successful and the restaurant was able to retain its fixings.

Additional research and development activity was necessary on a project where our client was contracted to renovate the first floor of a listed building whose external wall had been removed due to the failure of brickwork at ground floor level.

The building needed to be supported and secured prior to the renovation work being carried out.

The established method of doing this would be to excavate and build up a full foundation to enable the laying of blockwork which would be attached (tied) to an existing cast iron beam that supported the first floor however, the building's listed status prohibited these techniques.

It was not possible to dig foundations nor drill into or in any way alter the cast iron beam.

Research and development activity had to be undertaken to determine a new method of building and integrating a wall that would be

structurally secure given the restrictions on creating foundations or modifying the cast iron beam framework. It was critical that the wall be able to cope with significant wind loading due to the building's corner location, with the wind loading creating both a pushing and pulling effect.

Work was undertaken to design a heavy-gauge steel frame system that was specific to the conditions and layout of the building.

Research and development activity was undertaken to determine how to secure this frame to the cast iron beam without breaking listed building regulations and a bespoke bracket was designed.



The research and development activity was successful and the building was adequately supported to enable the renovations to take place.

Corporation Tax Saving- £16,000+



Meet the Claritas Team:

For more information or to discuss any of the issues raised in this document, please contact one of our R&D experts below:



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