

What sectors and regions are getting the lion's share of SME R&D tax credit and relief?

HMRC: SME R&D tax credit/relief data Supplementary Tables: Breakdowns by region and sector, 2016-17		No. claims	£m	No. claims	£m	No. claims	£m	No. claims	£m	No. claims	£m	No. claims	£m	No. claims	£m	No. claims	£m	No. claims	£m	No. claims	£m	No. claims	£m	No. claims	£m		
Sectors	Regions	NE	NW	York & Hum	E.Midlands	W.Midlands	E.England	London	SE	SW	Wales	Scotland	N.Ireland	All													
A. Agriculture, Forestry, Fishing		5	20	20	20	25	40	5	20	5	10	20	10	200	0												
B. Mining & Quarrying												5	10	15	0												
C. Manufacturing		365	20	970	40	770	30	725	30	1,070	45	920	50	575	35	1,070	60	725	30	355	15	335	20	390	15	8,270	390
D. Electricity, Gas, Steam and Air Conditioning			5							15	10	5	5	40	0							5					
E. Water, Sewerage and Waste		10	25	20	15	15	15	15	15	15	20	5	20	190	0												
F. Construction		65	165	5	100	65	100	125	10	105	10	155	5	70	65	30	90	1,135	30								
G. Wholesale & Retail Trade, Repairs		115	510	20	310	10	280	10	370	10	335	10	570	25	555	20	295	10	120	120	125					3,705	115
H. Transport & Storage		10	45	20	20	25	25	50	30	15	5	5	10	260	0												
I. Accommodation Food			30	5	5	5	10	45	10	10		5	125	0													
J. Information & Communication		235	10	910	40	425	20	390	20	530	25	800	40	2,590	200	1,675	90	705	30	200	10	365	20	175	5	9,000	510
K. Financial & Insurance		5	45	25	10	25	35	195	20	55	25	10	15	455	20												
L. Real Estate			20	5		10	20	40	15	10			120	0													
M. Professional, Scientific & Technical		245	10	725	35	350	15	370	15	430	15	630	80	1,425	120	1,065	115	550	25	195	15	385	20	95	5	6,465	470
N. Admin & Support Services		65	210	10	120	85	150	5	190	10	500	40	295	15	165	5	50	75	30							1,935	85
O. Public Administration, Defence & Social Services																										0	0
P. Education		20	25	25	20	35	30	85	55	25	10	15	5	350	0												
Q. Health & Social Work		10	30	20	15	20	20	80	50	20	10	15	5	295	0												
R. Arts, Entertainment & Recreation		15	25	20	20	20	35	120	10	55	10	35	5	365	25												
S. Other services activities		15	75	35	30	65	65	130	5	115	5	35	15	595	10												
Total all		1,185	55	3,840	160	2,275	85	2,080	100	2,900	110	3,310	210	6,545	485	5,245	330	2,710	110	1,080	50	1,425	75	990	40	33,585	1,810

Note: Numbers are rounded to the nearest 5 and amounts are rounded to the nearest £5m. Totals may not sum due to rounding.

Note: The 2016-17 figures are based on partial data and are expected to increase as more returns are received by HMRC.

Link to HMRC tables (this data is from - *Research and Development Tax Credits: Supplementary breakdowns by region and sector 2016-17*):

<https://www.gov.uk/government/statistics/corporate-tax-research-and-development-tax-credit>