

# SR&ED Pre-claim approval

Pre-claim approval is a new, optional process that allows you to request a determination within 8 weeks from the Canada Revenue Agency (CRA) on whether your planned projects meet the definition of scientific research and experimental development (SR&ED).

## Advantages



Receive **upfront approval** of your planned SR&ED projects before work has started or costs have been incurred



Complete your application in **less than a day** using existing documentation



**Meet with an SR&ED specialist**, who will get to know you and your work

## Eligibility criteria

### Your business must:

- Operate in Canada
- Have less than \$25 million in annual gross business income
- Be a Canadian-controlled private corporation, a Canadian corporation, or a partnership
- Be in good standing with the CRA

### Projects must:

- Represent new work (must not be a project that has already been reviewed and received an eligibility determination)
- Address a scientific or technological uncertainty
- Involve a systematic investigation or search conducted within a field of science or technology through experimentation or analysis
- Not involve issues that are currently under objection or in litigation

Learn more about pre-claim approval: [canada.ca/sred-pre-claim-approval](https://canada.ca/sred-pre-claim-approval)



Canada Revenue Agency

Agence du revenu du Canada

Canada

# Pre-claim approval process



1. Request a case number on Canada.ca

## Existing SR&ED claimants:

You will receive a case number in My Business Account within **2 business days**.

## New SR&ED claimants:

You will receive a phone call from the CRA within **5 business days**.



2. Apply in My Business Account

Don't forget to include any relevant attachments, including project plans and other supporting documentation.

You can request pre-claim approval for **up to 3 projects**.



3. Meet with an SR&ED specialist

## Existing SR&ED claimants:

You **may** be contacted to schedule a meeting with an SR&ED specialist.

## New SR&ED claimants:

You **will** be contacted to schedule a meeting with an SR&ED specialist.



4. Receive a determination from the CRA

If granted, your pre-claim approval will be valid for **up to 3 years**.



5. Submit your SR&ED claim after the work is undertaken

Claims containing only projects that were granted pre-claim approval and that are selected for an expenditure review, benefit from processing times that are **cut in half, from 180 days to 90 days**.



There is no appeal process for pre-claim approval determinations. If pre-claim approval is not granted, you can still submit a regular SR&ED claim after the work is undertaken. The CRA may review your claim to make sure you meet eligibility requirements.

Learn more about pre-claim approval: [canada.ca/sred-pre-claim-approval](https://canada.ca/sred-pre-claim-approval)

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