



# GAVIN BATE

EXPERT CONSULTANT



+44 (0) 114 230 8401



info@mscrnd.com



www.mscrnd.com

## ABOUT GAVIN

Gavin has been one of the foremost specialists in the R&D tax relief field for over 20 years.

He was formerly the HMRC technical leader for the R&D regime. In this role he was a co-author with the DTI of the Guidelines defining R&D for tax purposes, and trained HMRC caseworkers in the regime. He also produced the HMRC instruction manual on the regime (the CIRD manual), and was responsible for HMRC interpretations, technical standards, litigation, and new legislation. Subsequently Gavin was head of technical policy for R&D relief for KPMG in the UK, with a wide range of operational and policy responsibilities.

In these two roles Gavin has had unrivalled experience in preparing, examining and defending R&D claims from both sides of the fence.

For the last few years Gavin has been an independent consultant on the operation of the regime. Gavin is a regular attendee at HMRC R&D Consultative Committee meetings and was the invited technical speaker at the HMRC 2019 R&D conference.

MSC R&D has enjoyed a unique relationship with Gavin for a number of years, which means they receive training from him, and have priority access for any points of interpretation or difficulty, and can get advice from him on how best to approach and resolve any HMRC enquiries

