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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
([/government/organisations/hm-revenue-customs](#))

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CIRD210110 - Patent Box: qualifying companies: meaning of 'qualifying IP right'

CTA10/S357B(4)

A qualifying IP right is a right to which Part 8A applies ([CIRD210150 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird210150\)](#)), provided that the qualifying development test has been met in relation to it.

The qualifying development test is described at [CIRD210190 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird210190\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird210190)+ but in summary the claimant company or another group company must have undertaken qualifying development for the patent by making a significant contribution to either:

- the creation or development of the patented invention, or
- a product incorporating the patented invention.

Whether the company holds the IP right outright or through an exclusive licence the qualifying development must have been carried out either by the company itself or, where applicable, a relevant group member ([CIRD210200 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird210200\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird210200)).

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