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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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<u>updates</u>

Back to contents > CIRD200000 > CIRD200100

## CIRD200130 - Patent Box: overview of the patent box regime: where to obtain further information

Further help on the Patent Box regime

Summary guidance of the <u>Patent Box</u> (http://www.hmrc.gov.uk/patentbox) is available.

If your company has an HMRC Customer Compliance Manager (CCM) please contact them with any specific queries relating to the Patent Box. For general queries and for companies with no CCM there are Patent Box specialists within the HMRC Incentive and Relief teams who are able to help.

email:

RD.IncentivesReliefs@hmrc.gov.uk

Telephone:

The central telephone number to call is 0300 123 3440. Select the option for Patent Box. There is a call back system in operation so please leave a message including your name and number.

Opening times Monday - Friday 9am - 4:30pm, excluding Bank Holidays

Post:

WMBC – Incentives and Reliefs, HM Revenue and Customs. BX9 1LH

For queries on Patent Box policy issues please contact Adam Page adam.page@hmrc.gov.uk or Mariam Mullakhel mariam.mullakhel@hmrc.gov.uk

HMRC staff requiring advice on the Patent Box should contact their local Patent Box specialists, Adam Page or Mariam Mullakhel

#### Information on patents

The <u>Intellectual Property Office website</u> (<a href="http://www.ipo.gov.uk/">http://www.ipo.gov.uk/</a>) contains useful information on patents, including:

- Patents: Essential Reading (http://www.ipo.gov.uk/p-essentialreading.pdf)
- Patents: Application Guide (http://www.ipo.gov.uk/p-apply.pdf)

#### ← Previous page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird200120)



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