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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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[Back to contents](#) > [CIRD80000](#) > [CIRD98000](#)

CIRD98610 - R&D tax relief: legislative structure and time line: FA13 changes

Research and Development Expenditure Credit (RDEC)

RDEC introduced in CTA09/Chapter 6A, in respect of expenditure incurred on or after 1 April 2013 ([CIRD89705 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89705\)](#)).

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird98600)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird98620)



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