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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](#)

CIRD98590 - R&D tax relief: legislative structure and time line: FA11 changes

The enhanced deduction under the SME Scheme increased from 175% to 200% from 1 April 2011.

← **Previous page**
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird98580](#))

→ **Next page**
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird98600](#))



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