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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

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([/government/organisations/hm-revenue-customs](#))

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## CIRD76000 - VRR: specified diseases: general

### FA02/SCH13/PARA4

It is only research and development into vaccine and medicines for the prevention and treatment of certain diseases that qualifies for VRR. The specified diseases are tuberculosis and malaria [CIRD76100 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird76100\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird76100) and HIV/AIDS [CIRD76200 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird76200\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird76200)

[development-manual/cird76200](#)). The treatments and diseases covered are:

- vaccine and medicines for the prevention and treatment of tuberculosis and malaria,
- vaccine for the prevention of infection by human immunodeficiency virus (HIV), and
- vaccine and medicines for the prevention of the onset of, and the treatment of, acquired immune deficiency syndrome (AIDS) arising from particular strains of HIV found mostly in countries in the developing world.

Research into any of them is qualifying R&D activity [CIRD75300](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird75300>) and qualifies for VRR provided that the other conditions are satisfied.

Research must be into the diseases in humans. Other research does not qualify for VRR. Forexample, research into a vaccine to prevent bovine tuberculosis would not qualify for VRR.

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