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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](#)

## CIRD135000 - R&D Tax Reliefs: reformed reliefs: categories of qualifying expenditure: data licenses and cloud computing services

**CTA09/S1125**

Data licences and cloud computing services costs can be qualifying expenditure under both new RDEC and ERIS when employed in activities which directly contribute to the resolution of scientific or technological uncertainty. Where such costs are attributable to qualifying indirect

activities rather than direct R&D, this expenditure does not qualify for relief.



**OGI**

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