

Beta

This part of GOV.UK is being rebuilt – <u>find out what beta means</u> (/help/beta)

HMRC internal manual

Corporate Intangibles Research and Development Manual

From: HM Revenue & Customs

(/government/organisations/hm-revenue-

customs)

Published 11 March 2016

Updated: 10 September 2025 - See all

<u>updates</u>

Back to contents

CIRDUPDATE120305 - Corporate Intangibles and Research & Development Manual: recent changes

Page archived - old legacy update page now obsolete



OGL

All content is available under the <u>Open Government</u> <u>Licence v3.0</u>, except where otherwise stated



© Crown copyright