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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD80260 - R&D Tax reliefs: Introduction: Rate Tables

R&D SME Scheme

Date from	Enhanced deduction	Payable credit
01/04/2000	150%	16%
01/08/2008	175%	14%
01/04/2011	200%	12.50%

Date from	Enhanced deduction	Payable credit
01/04/2012	225%	11%
01/04/2014	225%	14.50%
01/04/2015	230%	14.50%
01/04/2023	186%	10%

R&D Large Scheme

Date	Enhanced deduction
01/04/2002	125%
01/04/2008	130%

R&D Expenditure Credit (RDEC) Scheme

Date	Payable Credit
01/04/2013	10%
01/04/2015	11%
01/01/2018	12%
01/04/2020	13%
01/04/2023	20%

The RDEC rate for ring fence trade (s104M(2) CTA 2009) has been 49% since 1 April 2013.

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