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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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CIRD90400 - R&D tax relief: SME scheme: restriction of consortium relief

CTA09/S1049

A consortium may own a SME that is entitled to R&D tax relief (see [CTM80530](#) (<https://www.gov.uk/hmrc-internal-manuals/company-taxation-manual/ctm80530>)).

In such a case the company cannot surrender any losses as group relief (see [CTM80115](#) (<https://www.gov.uk/hmrc-internal-manuals/company->

[taxation-manual/ctm80115](#)) to consortium members that are not SMEs.

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