

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

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 updates](#)

[Back to contents](#) > [CIRD80000](#) > [CIRD89700](#)

CIRD89830 - R&D Tax reliefs: R&D expenditure credit (RDEC) scheme: insurance companies treated as large companies and I-E basis

Chapter 6A CTA 2009 S104U and V

Insurance companies can claim an RDEC by virtue of FA2012. This section applies where an insurance company carries on life assurance business and is a SME in the period.

This section applies when profits are calculated on the I-E rules and the charge to tax does not include any BLAGAB (Basic Life Assurance and General Annuity Business) trade profits or losses.

Any RDEC is treated as a deemed I-E receipt as if it had been taken into account in calculating the company's BLAGAB profit or loss.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89820)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89840)



OGL

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



© Crown copyright