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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: HM Revenue & Customs

(/government/organisations/hm-revenue-

customs)

Published 11 March 2016

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<u>updates</u>

Back to contents > CIRD80000

CIRD99500 - R&D tax relief: simple guide for small companies

The HMRC simple guide to R&D tax relief has been withdrawn as the information is available elsewhere on the HM Government website.

← Previous page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird99000)

→ Next page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird100000)



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