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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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## CIRD98600 - R&D tax relief: legislative structure and time line: FA12 changes R&D Relief

The enhanced deduction under the SME Scheme increased from 200% to 225% for expenditure incurred on or after 1 April 2012 ([CIRD80250](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird80250>))

## R&D threshold

Removed in relation to accounting periods ending on or after 1 April 2012. (CIRD 81650)

## Going Concern condition

Clarified to confirm that companies in administration or liquidation cannot make a claim to relief on or after 1 April 2012. (CIRD 81330)

## PAYE/NIC cap

The restriction on tax credit payments is removed for accounting periods ending on or after 1 April 2012. (CIRD 90500)

## Vaccines Research Relief

Abolished for SME's in relation to expenditure incurred on or after 1 April 2012.

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## Externally Provided workers

Rules on qualifying expenditure relaxed to allow relief where more than three parties engaged in the transactions. ([CIRD84000](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird84000>))

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