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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: **HM Revenue & Customs**

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customs)

Published 11 March 2016

Updated: 10 September 2025 - See all

<u>updates</u>

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If you have any comments on this manual, or suggestions for improvement, please send them to:

John Williams
Business, Assets and International
1 Ruskin Square
Croydon
CR0 2WF

Telephone: 03000 530434

E-mail: John Williams

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