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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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[Back to contents](#) > [CIRD80000](#) > [CIRD97000](#)

## CIRD97150 - R&D tax relief: avoidance: specific statutory defences CTA09/S1084

Where a transaction is attributable to arrangements entered into wholly or mainly with a purpose of gaining an R&D tax relief that would not otherwise be available, or of increasing the amount of deduction or the payable credit beyond what was otherwise available, then the transaction can be disregarded in determining the amount of any R&D tax relief or payable credit.

[Top of page](#)

## When these powers should not be used

This is a potentially widely drawn provision, and its use would not be considered in cases where a company had engaged in normal commercial arrangements to structure its affairs in order to obtain R&D relief within the intent of the legislation. CTIS should be consulted before the specific statutory powers are used.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird97100)



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