

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](#) > [CIRD00500](#)

CIRD00520 - Introduction to manual: abbreviations used

The following abbreviations are used in the CIRD manual:

- CAA - Capital Allowances Act
- CG/CGT - Capital Gains/Capital Gains Tax
- CT - Corporation Tax
- CTA - Corporation Tax Act
- DTI - Department of Trade and Industry
- EC - European Commission

- EU - European Union
- FA - Finance Act
- FRS - Financial Reporting Standards
- GAAP - Generally accepted accounting practice
- HMRC - HM Revenue & Customs
- IAS - International Accounting Standards
- ICTA - Income & Corporation Taxes Act
- IFRS - International Finance Reporting Standards
- IRU - Indefeasible rights to use telecommunications cable systems
- ITEPA - Income tax (Earnings and Pensions) Act
- ITTOIA - Income tax (Trading and Other Income) Act
- LB - Large Business
- R&D - Research and development
- RDEC - Research and Development Expenditure Credit
- SME - Small or medium size enterprise
- SSAP - Statement of Standard Accounting Practice
- TIOPA - Taxation (International and Other Provisions) Act
- UK - United Kingdom
- VAT - Value added tax
- VRR - Vaccine research relief

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird00510)



OGI

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright