

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](#) > [CIRD80000](#)

CIRD81000 - R&D tax relief: conditions to be satisfied: contents

CIRD81100 [Overview](#)
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81100](#))

CIRD81130 [Company a going concern \(SME scheme only\)](#)
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81130](#))

CIRD81160 **Total aid to project €7.5m or less (SME scheme only)**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81160)

CIRD81200 **Company subject to CT**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81200)

CIRD81220 **Company as member of partnership**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81220)

CIRD81300 **The definition of R&D for tax purposes**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81300)

CIRD81350 **Production and distribution of goods and services**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81350)

CIRD81400 **Relevant R&D**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81400)

CIRD81450 **Allowable as a deduction in computing the profit**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81450)

CIRD81470 **Subcontracted R&D**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81470)

CIRD81500 **Categories of qualifying expenditure**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81500)

CIRD81550 **Intellectual property (SME scheme only)**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81550)

CIRD81600 **Minimum expenditure**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81600)

CIRD81650 **Subsidies (SME scheme only)**

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81650\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81650)

CIRD81670 [**Effect of notified state aid \(SME scheme only\)**](#)
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81670\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81670)

CIRD81700 [**Capital expenditure**](#)
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81700\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81700)

CIRD81800 [**Claims and time limits**](#)
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81800\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81800)

CIRD81805 [**Restriction of nominations and assignments**](#)
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81805\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81805)

CIRD81900 [**DTI guidelines \(2004\) - text**](#)
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81900\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81900)

CIRD81910 [**DSIT guidelines \(2023\) - text**](#)
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81910\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81910)

CIRD81920 [**DTI guidelines \(2004\) - application to pharmaceuticals**](#)
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81920\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81920)

CIRD81960 [**DTI guidelines \(2004\) - application to software**](#)
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81960\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81960)

CIRD81980 [**Case Studies demonstrating R&D tax credit claims for software projects**](#)
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81980\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81980)

← **Previous page**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird80500\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird80500)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird82000)



OGI

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



[© Crown copyright](#)