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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](#) > [CIRD81000](#)

CIRD81500 - R&D tax relief: conditions to be satisfied: categories of qualifying expenditure

CTA09/Ss1052,1053 & CTA09/S1077

Only expenditure on the specified categories of qualifying expenditure is eligible for the R&D tax relief.

Although many of the concepts are the same, there are certain differences between the categories of qualifying expenditure under the

large company scheme and the categories of qualifying expenditure under the SME scheme. The categories of qualifying expenditure are considered at [CIRD82000 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird82000\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird82000) onwards.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81470)

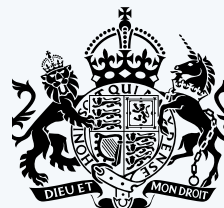
→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81550)



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