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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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[Back to contents](#) > [CIRD80000](#) > [CIRD98000](#)

CIRD98630 - R&D tax relief: legislative structure and time line: FA15 changes

Consumable items

New rules enacted in Finance Act 2015 introduced a restriction to the definition of consumable items that qualify for R&D tax reliefs. Where a company sells or otherwise transfers ownership of its R&D activity as part of its ordinary business, the cost of materials that go to make up those products is excluded from expenditure qualifying for relief. This restriction applies to expenditure incurred on or after 1 April 2015.

SME scheme - enhanced deduction

The enhanced deduction under the SME scheme increased from 225% to 230% from 1 April 2015.

Research and Development Expenditure Credit (RDEC)

The rate of the RDEC increased from 10% to 11% from 1 April 2015.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird98620)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird98640)



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