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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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## CIRD90300 - R&D tax relief: SME scheme: how relief is given

Under the SME scheme relief is given by adjustment in the computation of profit. Where all of the conditions have been satisfied an extra 50%, or 75% in respect of expenditure incurred on or after 1 August 2008, or 100% on or after 1 April 2011 or 125% on or after 1 April 2012 or 130% on or after 1 April 2015 or 86% on or after 1 April 2023 of the qualifying expenditure is deducted in arriving at the taxable profit.

Losses that arise can be utilised in the same ways as any other trading losses including surrender as group relief.

In some circumstances the losses can be surrendered in return for a payable credit ([CIRD90500 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird90500\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird90500)).



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