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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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## CIRD81130 - R&D tax relief: conditions to be satisfied: company a going concern

### CTA09/S1046, S1057 & S104T

A company may only claim

- the additional deduction for R&D spending

CTA09/S1044

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- alternative treatment of pre-trading expenditure or	CTA09/S1045
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- payable R&D tax credit	CTA09/S1054
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- payable RDEC (s104N(2)Step 7 only)	CTA09/104S
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if it is a going concern at the time when the claim is made.

A company is a going concern if its latest published accounts were prepared on a going concern basis, and nothing in the accounts suggests that that status depends on its receiving R&D relief or tax credits. For accounting periods which commenced after 31 March 2023 a company will still be considered a going concern for the purpose of these rules if the only reason for the latest published accounts not being prepared on a going concern basis was a relevant group transfer. More details can be found in s1046(2E), s104T(4A) and (4B) CTA 2009.

If the company ceases to be a going concern after making a claim under CTA09/S1054, the claim is treated as not having been made. However, this does not apply to any credit paid before the company changed its status.

This requirement applies to claims made on or after 1 August 2008 (SI2008/1929).

FA 2012 clarified that a company in either administration or liquidation cannot make a claim to relief. This provision applies for claims made on or after 1 April 2012.

The going concern rules which apply to RDEC only apply to payments at step 7 and work by extinguishing the RDEC which is carried forward from Step 6 to Step 7.

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