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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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CIRD89840 - R&D Tax reliefs: R&D expenditure credit (RDEC) scheme: artificially inflated claims for credit

Chapter 6A CTA 2009 S104X

A company is denied a RDEC if the claim is artificially inflated [CIRD97000](#)
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird97000>).

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