

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
([/government/organisations/hm-revenue-customs](#))

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

[Back to contents](#) > [CIRD80000](#) > [CIRD98000](#)

CIRD98560 - R&D tax relief: legislative structure and time line: FA07 changes SME definition

SME Relief was extended in relation to expenditure incurred on or after 1 August 2008. For the purposes of R&D relief a SME is a company which meets the normal conditions specified in the EU SME definition, except that it employs fewer than 500 persons and has an annual turnover not exceeding €100m, and/ or an annual balance sheet total not exceeding €86m. Companies satisfying this widened definition are

entitled to R&D relief under the SME, rather than the large company, rules. ([CIRD91900](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird91900>))

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird98550)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird98570)



OG

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright