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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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## CIRD75900 - VRR: inflated claims FA02/SCH13/PARA24

There is anti-avoidance legislation in FA02/SCH13/PARA24 intended to prevent artificially inflated claims for VRR or vaccine tax credit.

Do not give a company VRR or vaccine tax credit for an accounting period if arrangements have been entered into whose object, or one of whose main objects, is to let the company obtain a

greater amount of VRR or vaccine tax credit than it would otherwise be entitled to.

This provision mirrors that for the general R&D tax credit relief.

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