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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](#)

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CIRD98550 - R&D tax relief: legislative structure and time line: FA06 changes

Relief for payments to subjects of clinical trials

FA06/S28 and FA06/SCH2 introduced a new category of qualifying expenditure - payments to subjects of clinical trials. This applies to expenditure incurred on or after 1 April 2006 for large companies and to expenditure incurred on or after 1 August 2008 for SMEs. See ([CIRD84400](#) <https://www.gov.uk/hmrc-internal-manuals/corporate->

[intangibles-research-and-development-manual/cird84400](#))

Alignment of claims time limits

FA06/S29 and FA06/SCH3 aligned the time limit for claims for the enhanced R&D deduction with the time limit for claims for the payable R&D tax credit. The new time limit applies to accounting periods ending on or after 31 March 2006, and is the anniversary of the filing date for the corporation tax return in which the claim is made. For accounting periods ending between 1 April 2002 and 31 March 2006, the time limit for claims for the enhanced deduction is 31 March 2008.

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