

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](#) > [CIRD89700](#)

CIRD89740 - R&D Tax reliefs: R&D expenditure credit (RDEC) scheme: claims by SME

Chapter 6A CTA2009 S104A(3), 104U AND 104V

A SME can obtain relief under the R&D expenditure credit scheme in certain circumstances:

- If it undertakes certain research and development as a subcontractor [CIRD89750](#)

<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89750>).

- Where expenditure is subsidised [CIRD89760](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89760) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89760>). Subsidised expenditure does not qualify under the SME scheme [CIRD81650](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81650) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81650>).
- If it is an insurance company that carries on life assurance business [CIRD89600](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89600) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89600>).
- If the total amount of the aid (e.g. SME credit and vaccine relief) on any one project exceeds €7.5m [CIRD81160](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81160) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81160>) in line with EU state aid requirements.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89730)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89750)



OGI

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



© Crown copyright