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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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## CIRD76300 - VRR: definitions

A vaccine is a product made from dead, or attenuated living, infectious material, which when introduced into the body, increases its power to resist or get rid of a disease. Most are prophylactic i.e. they are given as an inoculation to healthy subjects to prevent them contracting the disease (or to reduce its severity) if subsequently exposed to the pathogen. Less commonly, it can be given to those persons who have been infected with the disease, but are not yet suffering from its symptoms.

A medicine is used in contra distinction to a vaccine in the legislation. It is a chemical, whether naturally occurring or artificially made, which is consumed or otherwise introduced into the body with a view to the treatment or prevention of a disease.

The term 'the onset of AIDS' is not defined in the legislation. If you need to interpret it, reference should be made to appropriate clinical guidelines. For example, the clinical guidelines issued by the British HIV Association define the onset of AIDS by reference to CD4 cell counts in the range 200 to 350 per micro litre, depending on the speed of descent. Advice can also be obtained from the Revenue Pharmaceutical Specialist.

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