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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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Published 11 March 2016

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

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CIRD210160 - Patent Box: qualifying companies: qualifying IP rights: EEA qualifying patent jurisdictions

The Patent Box is extended to other EEA states which have similar examination and patentability criteria as the UK. A list of qualifying patent jurisdictions, together with a description of the types of patent rights, has been published in exercise of the power conferred by CTA10/S357BB(1)(c) and (7), SI 2013/420 Profits from Patents (EEA Rights) Order 2013, and are as follows:

- Austria
- Bulgaria
- Czechia
- Denmark
- Estonia
- Finland
- Germany
- Hungary
- Poland
- Portugal
- Romania
- Slovakia
- Sweden

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