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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD89810 - R&D Tax reliefs: R&D expenditure credit (RDEC) scheme: surrender of credit to another group company

Chapter 6A CTA 2009 S104O and R

This section applies if a company is entitled to a payable credit and surrenders the amount under either steps 2 or 5 of S104N(2).

The amount surrendered is applied in discharging the corporation tax liability of any group member

for any “relevant accounting period” if there is an overlapping period between the group company accounting periods.

For definition of group member see S152
CTA2010

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