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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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CIRD89820 - R&D Tax reliefs: R&D expenditure credit (RDEC) scheme: payment restrictions; going concern requirement

Chapter 6A CTA 2009 S104 S and T

A company may only claim a payable credit if it is a going concern at the time when the claim is made. A company is a going concern if its latest published accounts were prepared on a going concern basis, and nothing in the accounts

suggests that status depends on it receiving the expenditure credit.

Companies in administration or liquidation cannot make a claim but a company which comes out of administration can make a claim providing it is in time to do so.

If a return is subject to enquiry the HMRC officer has discretion to make a provisional payment.

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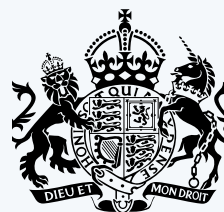
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