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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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## CIRD89800 - R&D Tax reliefs: R&D expenditure credit (RDEC) scheme: total amount of company's PAYE and NIC liabilities

### Chapter 6A CTA 2009 S104Q

The total amount of a company's PAYE and NIC liabilities as required by [CIRD89790](#)  
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development->

[manual/cird89790](#)) is defined in the legislation as the sum of A and B where:

A is the total amount of PAYE that the company has to account for disregarding any deduction in respect of child tax credit or working tax credit for the accounting period.

B is the total amount of Class I national insurance contributions that the company has to account for disregarding any deduction for statutory sick pay, statutory maternity pay, child tax credit or working tax credit.

If the payment period does not fall wholly within the accounting period then the income tax or Class 1 contributions should be apportioned on a just and reasonable basis.

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