

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
([/government/organisations/hm-revenue-customs](#))

Published 11 March 2016

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

[Back to contents](#) > [CIRD80000](#) > [CIRD82000](#)

CIRD82250 - R&D tax relief: categories of qualifying expenditure: contributions to independent research - qualifying bodies

CTA09/S1142

A qualifying body is a charity, an institution of higher education such as a university, a scientific research organisation or a health service body. The Treasury may make an order adding a body to the list of qualifying bodies. Bodies added by Treasury order may include bodies resident overseas. (Such bodies can be designated if they

are similar in nature to one of the sorts of UK body listed above. This ensures that UK and non UK based subcontractors are treated in the same way).

If HMRC receive an enquiry about whether a particular entity has been designated or a request that a particular entity should be designated as a qualifying body it should be referred to:

Business, Assets and International (Technical),
3/63, 100 Parliament Street, London SW1A 2BQ.

Prescribed Bodies

The list of bodies which have been designated is now split between two Statutory Instruments. Please check both of these documents (there are links below) before submitting any claim or applying for a body to be designated.

Statutory Instrument 2018 No. 217;

<http://www.legislation.gov.uk/ukxi/2018/217/contents/made>
(<http://www.legislation.gov.uk/ukxi/2018/217/contents/made>)

Statutory Instrument 2018 No. 690;

<https://www.legislation.gov.uk/ukxi/2022/690/introduction/made>
(<https://www.legislation.gov.uk/ukxi/2022/690/introduction/made>)

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird82200)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird82300)



OG

All content is available under the Open Government Licence v3.0, except where otherwise stated



© Crown copyright