

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](#)

CIRDUPDATE130607 - Corporate Intangibles Research and Development Manual: recent changes

Page archived - old legacy update page now
obsolete



OGI

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



© Crown copyright