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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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CIRD115000 - R&D Tax Reliefs: reformed reliefs: new RDEC: rates

The new merged scheme RDEC only applies to accounting periods beginning on or after 1 April 2024. The new RDEC rates (CTA09/S1042G) are as follows:

Accounting periods beginning on or after	RDEC Rate	
	Non ring fence trades	Ring fence trades
1 April 2024	20%	49%

These rates apply regardless of when expenditure claimed for in the accounting period was originally incurred.



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