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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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CIRD76200 - VRR: specified diseases: HIV/AIDS

FA02/SCH13/PARA4

Acquired Immune Deficiency Syndrome was first recognised and described in 1983, in the USA, since when it has been found throughout the globe. It is caused by infection from the Human Immuno-Deficiency Virus, which is passed in bodily fluids from an infected person to someone else. This is most commonly from sexual contact, but less often from the sharing of contaminated needles by drug addicts, or from transfusions of

infected blood. In 2002, an estimated 40 million people were infected; 3 million die each year and 5 million are newly infected; 70% of the cases are in sub-Saharan Africa.

Since it was recognised in humans, having perhaps crossed the species barrier from chimpanzees who suffer from a similar disease SIV, it has evolved and divided into a number of phylo-genetic types or 'clades' which predominate in different parts of the world. The scientific community generally accepts the following classifications in 2002:

Clade A - prevalent in East and Central Africa.

Clade B - prevalent in USA, Europe and Australia.

Clade C - prevalent in South Africa, China, India, Thailand, Indonesia and Philippines.

Clade D - prevalent in East and Central Africa.

Clade E - prevalent in Thailand.

After infection, the virus may remain in the bloodstream for many years before presenting symptoms. However, if the viral load multiplies beyond a critical figure, the patient becomes ill, and as the virus progressively destroys the immune system, suffers from a range of diseases to which he or she has little resistance and which ultimately prove fatal.

After infection, the only treatment currently available is anti retroviral medicines, often taken in combination, which can reduce the viral load to less damaging levels, but which cannot cure the disease. There is currently no prophylactic treatment on the market, though several potential vaccines are in development.

R&D activity will only qualify for relief if it is directed towards:

- vaccine for the prevention of infection by HIV, or

- vaccine or medicines for the prevention of the onset, or the treatment, of AIDS resulting from infection by HIV in Clades A,C,D or E only.

Note that, whilst vaccines will normally be clade specific, there is no restriction to the relief by reference to the clades in the case of prophylactic vaccines. Anti-retroviral medicines are not clade specific, and so research or development aimed at these will not qualify for relief.

The Treasury has powers by Regulation to vary the prescribed clades, and to make provision further defining the qualifying R&D activity. These powers are necessary because (particularly) the HIV virus continues to mutate. However the number of specified diseases cannot be increased by Regulations.

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