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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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CIRD98650 - R&D tax relief: legislative structure and time line: FA16 changes

State Aid Cap

State aid cap (SME and Vaccines Research Relief schemes only) formula amended to ensure that SMEs continue to receive the same benefit from the calculation in s1114 CTA 2009 as previously.

Vaccines Research Relief

Vaccines Research Relief abolished in relation to expenditure incurred on or after 1 April 2017.

State Aid Transparency

Finance Act 2016 permits HMRC to collect information from businesses which receive State aid through the tax system, and to share and publish that information. The requirements are set out in Article 9 of Commission Regulation 651/2014 (General Exemption Regulation (GBER)). The new rules apply to all aid notified under either GBER or certain other State aid guidelines.

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