

Beta

This part of GOV.UK is being rebuilt – <u>find out what beta means</u> (/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

<u>updates</u>

Back to contents > CIRD200000

## CIRD200100 - Patent Box: overview of the patent box regime: contents

CIRD200110 Aim of the Patent Box

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird200110)

CIRD200120 History of the Patent Box

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird200120)

## CIRD200130 Where to obtain further information

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird200130)

→ Next page (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird201000)



## **OGL**

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



© Crown copyright