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## 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](#)

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## CIRD112000 - R&D Tax Reliefs: reformed reliefs: new RDEC: calculation

The company's qualifying Chapter 1A expenditure ([CIRD112300 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird112300\)](#)) for the accounting period is multiplied by the RDEC rate, currently 20% for non-ring-fenced trades and 49% for ring-fenced trades (CTA09/S1042G) to give the gross RDEC for the period. Rates for new RDEC are given in [CIRD115000 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird115000\)](#).

The company does not have to claim the maximum available RDEC.

The expenditure rules for new RDEC are aligned with those for ERIS, but please note that the heads of expenditure for each chapter appear under different sections in the statute. These are detailed in [CIRD131000 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird131000\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird131000).

The amount of the gross RDEC must be accounted for as trading income in the period for which the claim is made, either in the accounts or in the tax computations. This is then subject to the RDEC payment steps ([CIRD112100 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird112100\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird112100)).

Under the nominations and assignments restrictions (CTA09/S1142C & D) the general rule is that HMRC will only pay an amount of step 7 payable RDEC direct to the claimant company. Guidance on these restrictions is available at CIRD81805.



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