

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

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 updates](#)

[Back to contents](#) > [CIRD200000](#) > [CIRD250000](#)

CIRD250110 - Patent Box: anti-avoidance: Licences conferring exclusive rights CTA10/S357F

Please refer to the guidance at [CIRD210130](#)
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird210130>).

← **Previous page**
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird250100](#))

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird250120)



OGI

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



© Crown copyright