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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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## CIRD98640 - R&D tax relief: legislative structure and time line: F(No. 2)A 15 changes

Research and Development Expenditure Credit (RDEC): ineligible companies

New rules enacted in Finance (No. 2) Act 2015 provide that institutions of higher education (such as universities) and charities cannot claim the RDEC in relation to expenditure incurred on or after 1 August 2015.

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