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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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[Back to contents](#)

CIRD139000 - R&D Tax Reliefs: reformed reliefs: categories of qualifying expenditure: relevant payments to the subjects of a clinical trial

Clinical trial participants in the pharmaceutical industry

When pharmaceutical companies develop a drug they have to gain the approval of regulatory authorities in order to market the drug. The process of approval involves the appraisal of the safety and efficacy of the drug in a series of clinical trials. These are described at [CIRD81920](#)

<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81920>).

The trials involve the testing of the drug in both healthy patients and patients with the target disease or condition. Pharmaceutical companies and contract research organisations will often make payments to people taking part in clinical trials. Trials are conducted under ethical guidelines and the nature of the trials and what is expected of the participants will be fully explained to them and documented.

The cost of relevant payments to subjects of clinical trials can be claimed for under both new RDEC and ERIS. A 'relevant payment' is defined as a payment made to the subject of the trial in return for participating in the trial. The term 'clinical trial' is defined as 'an investigation in human subjects undertaken in connection with the development of a health care treatment or procedure' (CTA09/S1140).



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