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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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## CIRD87500 - R&D tax reliefs: large company scheme: refunds of contributions to independent research and subcontract payments

### CTA09/S1083

Where:

- relief has been given in respect of a contribution to independent R&D ([CIRD82200](#)  
<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development->

[manual/cird82200](#))), or qualifying subcontract payments ([CIRD84200](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird84200>)), and

- the payment is wholly or partly refunded,

the refund is income of the accounting period in which the refund is made.

An additional 30% (25% to 31 March 2008) of the refund is also income in the accounting period in which the refund is made.

The refund (including the extra 30%(25% to 31 March 2008)) is normally income within Case I of Schedule D.

An exception is when the refund is made to an insurance company that has obtained relief as a deduction in calculating the profits of a part of its life assurance business. Then the refund is income referable to that part of the life assurance business that is chargeable to tax under Case VI of Schedule D for the accounting period in which the refund is made.

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