

**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](#) > [CIRD80000](#) > [CIRD98000](#)

## CIRD98050 - R&D tax relief: legislative structure and time line: overview

### Introduction

This section of the manual identifies the relevant legislation making up the particular schemes and gives a brief indication of how it fits together. This is simply to identify the sources of legislation for those needing to refer to it.

[Top of page](#)

## Underpinning legislation

Deductibility of revenue expenditure on R&D is provided for by CTA09/S87. R&D is defined in CTA10/S1138, as modified by the BIS (formerly DTI) guidelines introduced in accordance with SI2000/2081. These guidelines were themselves replaced by BIS (formerly DTI) guidelines published on 5 March 2004, and brought into effect by SI2004/712.

For guidance on the particular rules created by this legislation please refer to the relevant parts of this manual.

→ **Next page**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird98100)



**OGI**

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright