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Corporate Intangibles Research and Development Manual

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CIRD276000 - Patent Box: how Patent Box rules apply for Cost Sharing Arrangements (CSAs): contents

The principle of applying an R&D fraction to relevant profits is exactly the same within a cost sharing arrangement (CSA) as for all companies preparing a Patent Box computation under the new rules. However, identifying the R&D expenditure and acquisition costs particular to these Patent Box companies may be more difficult because of the various interactions within a CSA. These pages are designed to provide further

information on what is required, and also show how they may be met in more complex CSAs.

CIRD276050 **[Patent Box: What is a CSA and how CSA members qualify for Patent Box](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird276050)

CIRD276300 **[Patent Box: CSA: identifying S1 and S2 in complex CSAs - a series of steps](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird276300)

CIRD276100 **[Patent Box: Interaction of 'pass through' costs and subcontracting R&D by a member of a CSA](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird276100)

CIRD276150 **[Patent Box: How CSA companies can prepare for the Patent Box calculation](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird276150)

CIRD276200 **[Patent Box: CSA: examples of the Patent Box calculation for company members of cost sharing arrangement](#)**

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