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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](#)

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CIRD89850 - R&D Tax reliefs: R&D expenditure credit (RDEC) scheme: company as a member of a partnership

See [CIRD81220 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81220\)](#)

Companies may carry out R&D as members of a partnership. The expenditure credit is claimed by the individual corporate partner in the CT600 return on their share of the R&D expenditure

incurred and accounted for as a taxable receipt in the company accounts.

For the R&D to be relevant R&D it must be related to a trade carried on, or to be carried on, by the partnership, subject possibly to the rules on group purpose as indicated in [CIRD89720](#)

(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89720>). If the R&D would be relevant

R&D for the partnership if it were treated as a company and, under that premise, it would be treated as a member of a group then the relevant 'R&D for group' tests could be applied.

In any cases where the interpretation of these rules causes problems in arriving at the necessary modifications to allow a partnership to be tested as though it were a company, HMRC officers should seek advice from Business Assets International (BAI).

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