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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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CIRD80300 - R&D tax relief: introduction: help points and further guidance

Help points

In the LBS, responsibility for dealing with an R&D claim rests with the office responsible for dealing with the CT affairs of the company. Outside the LBS, the first point of contact for any issues to do with the R&D claim should be

RD.IncentivesReliefs@hmrc.gov.uk. Further contact details may be found in [CIRD30350](#)
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development->

[manual/cird80350](#)). Where HMRC officers have technical issues on which they need advice that are not covered sufficiently in the guidance they should refer to Business, Asset & International, CS&TD.

Location of specific guidance

After the introductory section this manual moves on to consider how to examine a claim

([CIRD80500](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird80500>)).

The manual then deals with the conditions to be satisfied ([CIRD81000](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81000>)) and the categories of qualifying expenditure ([CIRD82000](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird82000>)), features that are common to both the SME scheme and the large company scheme. The **definition of R&D** for the purposes of the relief is dealt with within the section on conditions to be satisfied ([CIRD81300](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81300>)).

The features specific to the large company scheme are dealt with at [CIRD85000](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird85000>); those specific to the SME scheme are dealt with at [CIRD90000](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird90000>). The definition of an SME is dealt with at [CIRD91100](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird91100>) onwards.

There then follows guidance on detecting avoidance ([CIRD97000](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird97000>)).

[development-manual/cird97000](#))), a legislative analysis ([CIRD98000 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird98000\)](#)) including a timeline of the R&D tax credit legislation and changes, and a review of the impact of accountancy on the relief ([CIRD99000 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird99000\)](#))).

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Interaction with the intangible asset regime

This is explained in the intangible asset section of this manual at [CIRD25160 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25160\)](#).

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R&D Capital Expenditure

Relief in respect of capital expenditure on R&D is dealt with at [CA60000 \(http://home.active.hmrci/camanual/CA60000.htm\)](#) onwards. Such expenditure is not eligible for the R&D tax reliefs described in this manual.

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