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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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CIRD75100 - Vaccine Research Relief: Requirement that Company is a going concern

- the additional deduction for vaccine research spending (FA02/SCH13/PARA14);
- alternative treatment of pre-trading expenditure (FA02/SCH13/PARA15), or;
- payable vaccine tax credit (FA02/SCH13/PARA16);

If it is a going concern at the time when the claim is made.

A company is a going concern if its latest published accounts were prepared on a going concern basis, and nothing in the accounts suggests that that status depends on its receiving R&D relief or tax credits or VRR or vaccine tax credit.

If the company ceases to be a going concern after making its claim, the claim is treated as not having been made. However this does not apply to any relief or credit given before the company changed its status.

This requirement applies to claims made on or after 1 August 2008 (SI2008/1929).

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