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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD89600 - R&D tax reliefs: large company scheme: insurance companies CTA09/Ss. 1080 & 1081

There are special R&D tax relief rules for insurance companies whose profits are calculated on the I minus E basis. For further details of the rules applying in such a case see the Life Assurance Manual.

An insurance company that is charged to tax under Case I of Schedule D (such as a pure reinsurer within section 439A ICTA) can claim

under the normal SME or large company scheme rules for R&D relief in respect of expenses that are deductible from trading profits.

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