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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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CIRD82200 - R&D tax relief: categories of qualifying expenditure: contributions to independent research CTA09/S1079

Contributions by large companies, but not by SMEs, to independent R&D for the purpose of funding research and development carried on by the recipient qualify for R&D tax relief if they are made to a qualifying body ([CIRD82250](#)
<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development->

[manual/cird82250](#))), an individual, or a partnership each member of which is an individual.

The R&D towards which the contribution is made must be relevant research (see [CIRD81400](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81400>)), in relation to the company making the contribution.

The R&D must not have been contracted out to the person receiving the funding by another person.

The person receiving the funding must not be connected with the company (see [CIRD82150](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird82150>)).

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