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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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CIRD89880 - R&D Tax reliefs: R&D expenditure credit (RDEC) scheme: capitalised revenue expenditure

The credit does not affect the way in which capitalised revenue expenditure is treated and the guidance at [CIRD81450 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird81450\)](#) still applies.

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