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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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[Back to contents](#) > [CIRD80000](#) > [CIRD89700](#)

## CIRD89730 - R&D Tax reliefs: R&D expenditure credit (RDEC) scheme: refunds of contributions to independent research and subcontract payments

FA98 Sch 18 Para52 (5)(aa)

Where:

- relief has been given in respect of a contribution to independent R&D ([CIRD82200](#)  
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development->

[manual/cird82200](#))), or qualifying subcontract payments ([CIRD84200 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird84200\)](#)), and

- the payment is wholly or partly refunded, the refund is income of the accounting period in which the refund is made.

The corresponding expenditure credit will be recovered by assessment for the same accounting period.

For guidance relevant to the old large company scheme, see [CIRD87500 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird87500\)](#)

← **Previous page**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89720)

→ **Next page**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89740)



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