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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
([/government/organisations/hm-revenue-customs](#))

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

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

## CIRD89860 - R&D Tax reliefs: R&D expenditure credit (RDEC) scheme: interaction with other reliefs

The RDEC is not a tax relief but is taken into account in calculating the profits of the trade for the period to which the credit relates similar to a grant or subsidy for R&D expenditure. The credit does not reduce the amount of the recipient's corporation tax liability for the accounting period, but is treated as a cash amount to the credit of the company. Consequently it discharges any amount

payable after any other relief or specific deduction has been made.

← **Previous page**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89850)

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→ **Next page**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird89870)



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