

**Beta** This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

## 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](#) > [CIRD75000](#)

## CIRD76100 - VRR: specified diseases: tuberculosis and malaria

### FA02/SCH13/PARA4

#### Tuberculosis (TB)

TB is an infection caused by mycobacterium tuberculosis, spread through airborne droplets in the breath of an infected person. It is thought that about one-third of the world's population carries the TB infection, but in only 5% of normal cases does the disease develop, and then only after

many years. Even so, this results in about 8 million sufferers becoming ill each year, and 2 million of them dying from it, almost all in developing countries. In those suffering from chronic illnesses, malnutrition or AIDS, the proportion of those developing the disease is much higher. Immunisation with the long established BCG vaccine is highly effective in children, but less so in adults. Treatment of the advanced disease is difficult, involving a regime of three or more drugs taken over many months or years, and often the disease is resistant to existing drugs.

Qualifying R&D may relate either to vaccine or to drugs, and for either prevention (prophylactic) or treatment (therapeutic).

## **Malaria**

Malaria is an infection by the blood parasite plasmodium, which is spread from one infected human (or animal) to another by the bite of the Anopheles mosquito. It results in at least 1 million deaths per annum directly, and perhaps another 2 million indirectly; 70% of the sufferers are in sub-Saharan Africa.

Chemoprophylactics exist, but have unpleasant side effects and are of limited value to the populations of countries where malaria is endemic. No vaccine currently exists. The classical treatments based on quinine are becoming ineffective as resistant strains emerge.

Qualifying R&D activity may include vaccine or medicines, prophylactic or therapeutic. Research into new or improved preventative medicines will qualify even if the principal beneficiaries are travellers to non-infected areas.

### **← Previous page**

**(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird76000)**

→ **Next page**  
**(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird76200)**



**OGI**

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



[© Crown copyright](#)