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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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CIRD98580 - R&D tax relief: legislative structure and time line: FA10 changes Intellectual Property (SME Scheme only)

Condition abolished for accounting periods ending on or after 9 December 2009.

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