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Corporate Intangibles Research and Development Manual

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[Back to contents](#) > [CIRD200000](#) > [CIRD260000](#)

CIRD260130 - Patent Box: supplementary: cost sharing arrangements

Page archived. The Guidance on Cost Sharing Arrangements (CSA) has been moved to one section {#}[CIRD276000 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird276000\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird276000) for greater clarity.



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