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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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<u>updates</u>

Back to contents > CIRD80000 > CIRD100000

CIRD160000 - R&D tax reliefs: reformed reliefs: Contracted out R&D: contents

CIRD161000 Overview

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird161000)

CIRD162000 Concise examples

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird162000)

CIRD162100 More detailed examples

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird162100)

CIRD163000 <u>Ineligible companies</u>

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird163000)

CIRD164000 Group election

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird164000)

CIRD165000 Transitional provisions

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird165000)

← Previous page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird150000)

→ Next page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird180000)



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