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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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[Back to contents](#) > [CIRD10000](#) > [CIRD25100](#)

## CIRD25150 - Intangible assets excluded from CTA09/PART8 as special tax rules apply: research and development and other computer software: overview

### CTA09/PART8/S814 and S815

These exclusions cover:

- intangible fixed assets representing expenditure by a company on research and development (see [CIRD25160 \(https://www.gov.uk/hmrc-internal-](#)

[manuals/corporate-intangibles-research-and-development-manual/cird25160](#))),

- intangible fixed assets representing capital expenditure by a company on computer software in respect of which an election has been made (see [CIRD25180](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25180>)).

In broad terms the purpose of these provisions is to ensure that:

- relief for expenditure of this kind continues to be available outside CTA09/PART8; but
- receipts from the exploitation of those assets are brought to account as income, whether under CTA09/PART8 or otherwise.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25145)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25160)



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