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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](#)

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CIRD11625 - Intangible assets within CTA09/PART8: FA02 rule: asset acquired on or after 1 April 2002 from a related party in qualifying circumstances: outline CTA09/PART8/S882(1B)(b), old CTA09/S882(1)(c) and CTA09/S882(3) - (5) - Outline

FA02 rule

In certain circumstances an intangible fixed asset acquired by a company between 1 April 2002 and 30 June 2020 may also satisfy the general conditions ([CIRD11520 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11520\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11520)) even though the transferor was a related party at the time of the acquisition. To do so one of the following must apply:

- the asset was acquired from a company in whose hands the asset was already within CTA09/PART8 (see [CIRD11630 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11630\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11630))
- the asset was acquired from a person who in turn acquired the asset between 1 April 2002 and 30 June 2020 from a sufficiently unrelated transferor (see [CIRD11640 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11640\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11640))
- the asset was created (by anybody) on or after 1 April 2002 (see [CIRD11650 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11650\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11650))

See [CIRD11670 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11670\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11670) and [CIRD11690 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11690\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11690) for when an asset is regarded as ‘acquired’ for the purpose of this rule.

See [CIRD45105 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45105\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45105) onwards for the meaning of ‘related party’.

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