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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD11600 - Intangible assets within CTA09/PART8: FA02 rule: asset created by company on or after 1 April 2002 CTA09/PART8/S882(1A) and old CTA09/S882(1)(a)

FA02 rule

An intangible fixed asset held by a company satisfies the FA02 rule ([CIRD11520](#)
<https://www.gov.uk/hmrc-internal-manuals/corporate->

[intangibles-research-and-development-manual/cird11520](#))) if it was created by the company on or after 1 April 2002.

It is not necessary to determine an actual date for the creation of the asset. It is only necessary to determine whether the asset was created on or after 1 April 2002. To determine whether an asset is created on or after 1 April 2002 for the purposes of CTA09/S882 you need to consider the details of the rules contained in S883-885 (see CIRD11665 onwards).

For example, if CTA09/S883 applies, the asset is only treated as created on or after 1 April 2002 for the purposes of CTA09/S882 if and when expenditure is incurred on the creation of that asset on or after 1 April 2002 (see [CIRD11670](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11670>)).

Note that, from 22 April 2009, CTA09/S885 may apply rather than CTA09/S883. The test may then be one of existence rather than expenditure (see CIRD11688).

An asset created by a company prior to 1 April 2002 will fail the FA02 rule but may still come within CTA09/PART 8 if it falls into one of the special categories set out in [CIRD11740](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11740>) and [CIRD11750](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11750>).

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