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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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## CIRD43400 - Intangible assets: disincorporation relief: post-FA 2002 goodwill: making a claim FA13/S60

A claim for disincorporation relief must be made jointly by the company and the shareholders to whom the business is transferred, within 2 years of the business transfer date.

Once made claims are irrevocable.

## What to include in a claim

The Board have exercised their power to determine the form in which a claim to disincorporation relief must be made.

A claim must be made to HMRC and must be made jointly by the company and all of the shareholders to whom the business has been transferred.

The claim must include all of the following:

- the name, address, tax reference and company registration number of the company.
- the name, address, tax reference (if available) and National Insurance numbers of each shareholder to whom the business has been transferred.
- the transfer value of each qualifying asset for each shareholder to whom the business has been transferred.
- the date of the business transfer.
- a declaration that the business has been transferred with all of its assets, or with all of its assets apart from cash.

If you receive an indication that a claim to disincorporation relief is intended but the claim is not in the proper form, you should write to the company setting out the information which is needed for a valid claim.

As the claim must be made jointly by the company and the shareholders to whom the qualifying assets are transferred, claims must be made before the company has been struck off/dissolved.

Where a company is required to deliver a company tax return CTM90625 explains how the claim is given effect. Claims should therefore be made as part of the company tax return for the accounting period in which the business transfer date arises, or as an amendment to that company

tax return. Where the claim is not included with an amended company tax return it should be treated as an amendment to the company tax return. Claims to disincorporation relief will normally be sent as a PDF attachment if filed using the on-line filing process.

Once the claim has been made, the transfer values are effective for both the transferor company and the transferee shareholder(s). If the transfer values are adjusted, for example as a result of an enquiry, each of the transferee's tax offices should be notified.

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