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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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## CIRD11050 - Intangible assets within CTA09/PART8: asset conditions: outline

### Goodwill and intangible fixed assets

An asset satisfies the asset conditions if it is:

- goodwill as the term is used for accounting purposes (see [CIRD11070](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11070>)), or

- an intangible fixed asset (see [CIRD11100](https://www.gov.uk/hmrc-internal-manuals/cird11100) (<https://www.gov.uk/hmrc-internal-manuals/cird11100>)) and, in either case, it
- does not fall within the exclusions described in [CIRD25000](https://www.gov.uk/hmrc-internal-manuals/cird25000) (<https://www.gov.uk/hmrc-internal-manuals/cird25000>) onwards.

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