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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](#) > [CIRD11500](#)

CIRD11630 - Intangible assets within CTA09/PART8: FA02 rule: asset acquired on or after 1 April 2002 from related party in qualifying circumstances: asset within CTA09/PART8 in hands of transferor CTA09/PART8/S882(3)

FA02 rule

This is the first of three qualifying circumstances set out in [CIRD11625 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11625\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11625) in which an asset acquired between 1 April 2002 and 30 June 2020 (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)) from a 'related party' (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) satisfies the general conditions.

If the asset was already a 'chargeable intangible asset' (see [CIRD20035 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20035\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20035)) in the hands of the company from which it was acquired then it satisfies the test.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11625)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11640)



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