

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

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](#)

[Back to contents](#) > [CIRD10000](#) > [CIRD10100](#)

CIRD10105 - Intangible assets: introduction: chronology of CTA09 reforms

The suggestion that the tax rules should be updated and harmonised was first floated in a consultation document issued on Budget Day 1998. Further documents were issued in July 1999, June and November 2000 and in March and November 2001. Following this extensive period of consultation, new rules were introduced in the FA02, with a commencement date of 1st April 2002.

The July 1999 and later documents are to be found on HMRC's public website.

For accounting periods ending on or after 1 April 2009, FA02/SCH29 has been superseded by CTA09/PART8 under the Tax Law Rewrite project.

A number of changes have been made to the rules since commencement on 1 April 2002. Many of these changes have been made in response to avoidance. Significant changes have also been made in relation to goodwill and the pre-FA02 commencement rule. See:

- CIRD44000 onwards for the changes made in relation to goodwill
- CIRD48000 onwards for the changes made in relation to avoidance
- CIRD11000 onwards for the commencement rule changes from 1 July 2020
- CIRD46000 onwards for the special rules that apply to related party transactions from 1 July 2020

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10101)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10110)



OGI

All content is available under the Open Government Licence v3.0, except where otherwise stated



© Crown copyright