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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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CIRD20280 - Reinvestment relief: computation: interaction with CG roll-over relief: flowchart

Rollover relief on disposal of an asset which is not within new rules (i.e. asset is not a 'chargeable intangible asset')

[Flowchart](#)
(<http://www.hmrc.gov.uk/gds/cird/attachments/CIRD20280flowchart.pdf>).

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