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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
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Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

[Back to contents](#) > [CIRD00500](#)

## CIRD00501 - Introduction to manual: material covered

This manual applies almost exclusively for the purposes of corporation tax. It covers the following subjects:

- The taxation of intangible assets under CTA09/PART8, see [CIRD10000](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10000>).

- Remediation of contaminated land, see [CIRD60000](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60000) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60000>).
- The relief for telecommunications licences and other rights covered in FA00/SCH23. For companies with accounting periods ending on or after 1 April 2002, this is replaced by the intangible asset rules. This relief is the only topic in the manual where the rules apply to taxpayers subject to income tax as well as corporation tax, see [CIRD70000](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70000) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70000>).
- Vaccines research relief as introduced in FA02/SCH13, see [CIRD75000](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird75000) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird75000>).
- Tax credits for research and development. There are reliefs for expenditure by SMEs introduced in FA00/SCH20 (and now found in Part 13 of CTA 2009) , and reliefs for large companies introduced in FA02/SCH12, see [CIRD80000](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird80000) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird80000>). Research and Development Expenditure Credit is covered from page 89700 and the legislation can be found in Chapter 6A of Part 3 CTA 2009.
- The Patent Box regime introduced by FA2012 at CTA10/Part 8A, see [CIRD200000](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird200000) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird200000>).

Each of the above subjects has been allotted a separate part of the manual, where it is explored in detail. This introduction provides a general overview to indicate the scope of the subjects and to give an idea where the particular detailed aspects are covered.

Because the corporation tax regime for intangible assets is wide ranging, the introduction to this topic covers rather more territory than the other introductions, and we hope it will serve as a useful overview of the regime. However for this and the other topics you should refer to the detailed description of the rules later on, and not to this introduction, for guidance on specific points.

→ **Next page**

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