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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
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## CIRD10175 - Intangible assets: introduction: reinvestment relief: transitional arrangements

With the introduction of the corporate intangible assets regime, there is a switch from CG roll-over relief to intangible assets reinvestment relief, as the applicable relief for gains on the realisation of intangible assets.

There are various rules to cover the transition, which are summarised in the flow chart at [CIRD20280 \(https://www.gov.uk/hmrc-internal-](#)

[manuals/corporate-intangibles-research-and-development-manual/cird20280](#)), and the table at [CIRD20285 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20285\)](#). There is also further guidance at [CIRD20270 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20270\)](#). In essence the rules are as set out below.

At 1 April 2002, there is a break between the old CG tax roll over relief system and the new intangible asset reinvestment relief. Before deciding on the tax treatment it is necessary to decide into which category an asset falls. In the outline below, the concept of a chargeable intangible asset is used. The expression refers to intangible assets a gain on the realisation of which would fall within the new rules (see [CIRD20035 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20035\)](#)).

## Outline

- Gains on tangible assets can never be rolled over into acquisitions of chargeable intangible assets.
- Gains on intangible assets arising before 1 April 2002 cannot be rolled over against the acquisition of chargeable intangible assets. Instead they can be rolled over against CG code assets (including intangible assets which are not chargeable intangible assets).
- Gains on intangible assets realised after 31 March 2002 can be:
  1. rolled over under the reinvestment relief rules into chargeable intangible assets acquired after 31 March 2002, or
  2. rolled over into CG code assets acquired prior to 1 April 2002 so long as the acquisition falls within the twelve months prior to the disposal (only disposals up to 31 March 2003 can therefore be rolled-over in this way, and the

assets have to be eligible for CG roll-over relief),  
or

3. apportioned so that part is rolled over against assets within (a) and part against assets within (b).

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