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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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CIRD12020 - Core computational rules: accounting: allocation of amounts to periods of account

No special rules

The core computation rules described in CTA09/PART8 Chapters 2 to 5 allocate amounts to ‘periods of account’. This expression is not defined in Part 8 and therefore attracts the general definition in CTA10/S1119, simply the period for which a company draws up its accounts.

Nor are there special rules in Part 8 for the adjustments necessary where a company's period of account is not the same as its 'accounting period' for corporation tax purposes (for example where the period of account is longer than twelve months). The general approach described in CTM01405 applies instead.

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