

**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](#) > [CIRD20200](#)

## CIRD20285 - Reinvestment relief: computation: interaction with CG roll-over relief: tabular summary

Disposal within CG rules for goodwill/quota  
before 1 April 2002

<b>New asset</b>	<b>Date of acquisition</b>	<b>CG Roll-over relief available?</b>	<b>Re-investment relief available?</b>
Tangible	Before 1/4/02	Yes	No
Tangible	On or after 1/4/02	Yes	No
Intangible	Before 1/4/02	Yes	No
Intangible	On or after 1/4/02	Only if new asset not a 'chargeable intangible asset' - <a href="#">CIRD20035</a>	No

### **Disposal within CG rules of goodwill/quota on or after 1 April 2002**

<b>New asset</b>	<b>Date of acquisition</b>	<b>CG roll-over relief available?</b>	<b>Re-investment relief available?</b>
Tangible	Before 1/4/02	Yes	No
Tangible	On or after 1/4/02	No	No
Intangible	Before 1/4/02	Yes	No
Intangible	On or after 1/4/02	No	Yes if new asset a 'chargeable intangible asset' - <a href="#">CIRD20035</a>

## Disposal of tangible asset whether before or after 1 April 2002

New asset	Date of acquisition	Roll-over relief available?	Re-investment relief available?
Tangible	Before 1/4/02	Yes	No
Tangible	On or after 1/4/02	Yes	No
Intangible	Before 1/4/02	Yes	No
Intangible	On or after 1/4/02	Only if new asset not a 'chargeable intangible asset' - CIRD20035	No

← **Previous page**  
 (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20280)

→ **Next page**  
 (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20290)



**OGI**

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright