

Beta

This part of GOV.UK is being rebuilt – <u>find out what beta means</u> (/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

<u>updates</u>

Back to contents > CIRD10000

CIRD11000 - Intangible assets within CTA09/PART8: asset conditions: contents

CIRD11010 <u>Introduction</u>

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11010)

CIRD11030 General intention

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11030)

CIRD11035 <u>Legislative approach</u>

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11035)

CIRD11050 Outline

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11050)

CIRD11070 Goodwill

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11070)

CIRD11100 Assets other than goodwill: outline

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11100)

CIRD11120 Meaning of intangible asset: accountancy test

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11120)

CIRD11135 <u>Importance of distinction between goodwill and</u>

intangible asset

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11135)

CIRD11150 Meaning of intangible asset: intellectual property

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11150)

CIRD11170 Requirement that asset must be fixed

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11170)

CIRD11175 Options in respect of intangible fixed assets

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11175)

← Previous page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10100)

→ Next page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11500)



OGL

All content is available under the <u>Open Government</u> <u>Licence v3.0</u>, except where otherwise stated



© Crown copyright