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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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CIRD12600 - Core computational rules: deductible debits: general matters and adjustments for tax purposes: disallowance of expenditure: entertaining and gifts CTA09/PART8/S865 (3)(b)

The rules disallowing expenditure on business entertaining and gifts for corporation tax purposes generally apply equally to debits that would otherwise be deductible under Part 8. The

guidance at BIM45000 onwards should therefore be followed in identifying expenditure giving rise to the debits to be disallowed.

One example of expenditure, which would otherwise give rise to debits deductible under Part 8, would be the costs of entertaining in connection with the promotion of brand names. This expenditure would fall within [CIRD12250](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12250) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12250>) (on the maintenance or enhancement of intangible fixed assets).

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