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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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## CIRD12270 - Core computational rules: accounting: entries from which deductible debits derived: list of types CTA09/PART8 CHAPTERS 3 - 4

For the purpose of the computational rules the accounting entries in respect of expenditure 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 intangible assets (apart from losses on realisation) can be divided into three categories:

1. 'accounting losses' (see [CIRD12210](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12210) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12210>)) in respect of expenditure taken to the profit and loss account as it accrues (other than amounts within (c))
2. accounting losses (for example amortisation debits) in respect of capitalised expenditure on an intangible asset
3. amounts deducted from the proceeds on the realisation of an intangible asset

In addition, deductible debits may arise:

- where the amounts deductible on the realisation of an intangible asset under the rules described in [CIRD13210](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13210) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13210>) onwards exceed the proceeds
- from accounting losses in respect of expenditure (outside the definition in CIRD12250) on the realisation of an intangible asset which proves abortive
- from accounting losses in respect of the reversal of previous accounting gains which led to taxable credits

See [CIRD12500](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12500) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12500>) onwards for the detailed computational rules whereby the deductible debit is calculated from the various types of accounting entry.

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