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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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CIRD11100 - Intangible assets within CTA09/PART8: asset conditions: assets other than goodwill: outline CTA09/PART8/S712

An intangible asset (other than goodwill) satisfies the asset conditions if it meets all the following tests:

- it is an intangible asset for accounting purposes (see [CIRD11120 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-](#)

[development-manual/cird11120](#)) including an asset which comes within the definition of ‘intellectual property’ in CTA09/S712(3) (see [CIRD11150](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11150>)),

- it is a fixed asset (see [CIRD11170](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11170>)),
- it does not fall within one of the statutory exclusions (see [CIRD25000](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25000>) onwards).

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