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## 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](#)

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## CIRD11640 - Intangible assets within CTA09/PART8: FA02 rule: asset acquired on or after 1 April 2002 from a related party in qualifying circumstances: asset acquired by a related party from an independent third party CTA09/PART8/S882(4)

FA02 rule

This is the second of the three qualifying circumstances outlined in [CIRD11625](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11625) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11625>).

All three of the following conditions must be satisfied:

- The 'related party' (B), from whom the company in question (A) acquired the asset, itself acquired the asset between 1 April 2002 and 30 June 2020 from another person (C);
- C is not a related party of A at the time of the acquisition of the asset by A; and
- If either B or C (or both) is a company, then one must not be a related party of the other at the time B acquired the asset from C.

Where the CG rules apply to the disposal of the asset by B, the asset may remain outside CTA09/PART8 if it falls within the rule described in [CIRD11660](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11660) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11660>).

See [CIRD45105](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45105) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45105>) onwards for the meaning of 'related party'.

See [CIRD11670](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11670) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11670>) and [CIRD11690](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11690) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11690>) to determine the time acquisition.

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