

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

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 updates](#)

[Back to contents](#) > [CIRD10000](#) > [CIRD46000](#)

CIRD46030 - Intangible assets: special rules for restricted assets: when an intangible asset is restricted – the three cases

CTA09/S900B – S900D

Summary of the three cases

CTA09/S900B – S900D determine when an intangible fixed asset is restricted by reference to

three cases. Broadly:

- CTA09/S900B deals with the more straightforward types of transaction that involve a transfer. See [CIRD46040](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46040) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46040>)+
- CTA09/S900C deals with transactions that typically involve the grant of a licence (the asset concerned), where the underlying asset, ‘the other asset’, continues to exist following the grant of a licence. See [CIRD46060](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46060) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46060>).
- CTA09/S900D deals with any other transactions not within CTA09/S900B or S900C. See [CIRD46070](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46070) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46070>).

For a restriction to apply within Chapter 16A, the asset must come within one of the three cases. You should therefore consider each case in turn. If none of the three cases apply, the asset should not be restricted.

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46020)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46040)



OGI

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright