

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 - Intangible assets regime: contents

CIRD10100 [Intangible assets: introduction](#)
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10100](#))

CIRD11000 [Intangible assets within CTA09/Part 8: asset conditions](#)
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11000](#))

CIRD11500	<u>Intangible assets within CTA09/PART8: FA02 rule: general conditions</u> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11500)
CIRD11700	<u>Intangible assets within CTA09/PART8: time test: exceptions</u> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11700)
CIRD12000	<u>Core computational rules: accounting</u> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12000)
CIRD12500	<u>Core computational rules: deductible debits: general matters and adjustments for tax purposes</u> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12500)
CIRD12700	<u>Core computational rules: deductible debits: relief for capitalised expenditure on an intangible asset</u> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12700)
CIRD13000	<u>Core computational rules: taxable credits</u> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13000)
CIRD13200	<u>Core computational rules: realisation of assets</u> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13200)
CIRD13600	<u>Corporate partners</u> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13600)
CIRD13500	<u>Core computational rules: CT computation</u> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13500)
CIRD20000	<u>Reinvestment relief: general matters and conditions to be satisfied</u> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20000)
CIRD20200	<u>Reinvestment relief: computation</u>

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20200\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20200)

CIRD20400 **[Reinvestment relief: groups of companies](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20400\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20400)

CIRD25000 **[Intangible assets excluded from CTA09/PART8](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25000)

CIRD25100 **[Intangible assets excluded from CTA09/PART8 as special tax rules apply](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25100\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25100)

CIRD27000 **[Leasing of intangible assets](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird27000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird27000)

CIRD30000 **[Intangible assets: GAAP](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30000)

CIRD30500 **[Intangible assets: notes on accounting practice](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30500\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30500)

CIRD40000 **[Intangible assets: groups](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40000)

CIRD40200 **[Intangible assets: groups: tax-neutral transfers](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40200\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40200)

CIRD40500 **[Intangible assets: groups: degrouping](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40500\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40500)

CIRD42000 **[Intangible assets: company reorganisations](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42000)

CIRD43000 **[Intangible assets: disincorporation relief: post-FA 2002 goodwill](#)**

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43000)

CIRD44000 **[Restrictions for goodwill and relevant assets](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird44000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird44000)

CIRD45000 **[Intangible assets: related party rules](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45000)

CIRD46000 **[Intangible assets: special rules for restricted assets: contents](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46000)

CIRD47000 **[Intangible assets: international issues](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47000)

CIRD48000 **[Intangible assets: avoidance](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48000)

CIRD49000 **[Intangible assets: just and reasonable apportionment](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird49000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird49000)

← **Previous page**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird00500\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird00500)

→ **Next page**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird60000)



OGI

All content is available under the Open Government Licence v3.0, except where otherwise stated



© Crown copyright