

Beta

This part of GOV.UK is being rebuilt – <u>find out what beta means</u> (/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

<u>updates</u>

Back to contents > CIRD10000

CIRD48000 - Intangible assets: avoidance: contents

CIRD48010 <u>Introduction</u>

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48010)

CIRD48020 Structural defences and their limitations

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48020)

CIRD48030 Specific rules

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48030)

CIRD48040 More general CT rules

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48040)

CIRD48050 Change of ownership of company

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48050)

CIRD48105 **Tax-driven transactions: approach to take**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48105)

CIRD48110 Tax-driven transactions: outline of provision

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48110)

CIRD48120 <u>Tax-driven transactions: relationship of anti-avoidance</u>

rule with other provisions

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48120)

CIRD48130 <u>Tax-driven transactions: whether tax avoidance main</u>

object

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48130)

CIRD48140 <u>Tax-driven transactions: circumstances where antiavoidance rule may be in point</u>

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48140)

CIRD48150 Tax-driven transactions: nature of counteraction

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48150)

CIRD48200 Measures in FA03/S184: background

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48200)

CIRD48230 Measures in FA03/S184: how they work

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48230)

CIRD48250

Measures in FA03/S184: position for accounting

periods ending at different times

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48250)

CIRD48260

Measures in F2A05/S41: change to rules: market value

rules

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48260)

CIRD48270

Measures in F2A05/S41: change to rules: related

parties rules

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48270)

CIRD48280

New measures in FA06/S77: change to rules: new assets derived from companies' pre-FA 2002 assets

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48280)

CIRD48290

New measures in FA09/S70: confirmation of rules: time of creation of goodwill and certain other internally generated assets

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48290)

CIRD48300

New measures in FA11/S62: confirmation of rules: goodwill and intangible assets relating to an oil & gas licence excluded

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48300)

CIRD48320

Intangible assets exchanged for other assets recognised at net book value (step-up schemes)

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48320)

CIRD48330

Accounting step-up schemes involving transfers

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48330)

CIRD48340

Intangible asset realisation involving non-monetary receipts

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48340)

CIRD48350 Related party licence not granted at market value

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48350)

CIRD48360 Related party licence examples

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48360)

← Previous page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47000)

→ Next page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird49000)



OGL

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



© Crown copyright