

**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 - Intangible assets: special rules for restricted assets: contents

---

CIRD46010      [Introduction](#)  
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46010](#))

---

CIRD46020      [Overview of Chapter 16A](#)  
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46020](#))

---

CIRD46030      [When an intangible asset is restricted – the three cases](#)  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46030)

---

CIRD46040      [When an intangible asset is restricted – the first case](#)  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46040)

---

CIRD46050      [When an intangible asset is restricted – the first case – acquisitions from a person who is not a company](#)  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46050)

---

CIRD46060      [When an intangible asset is restricted – the second case](#)  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46060)

---

CIRD46070      [When an intangible asset is restricted – the third case](#)  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46070)

---

CIRD46080      [The special rules – section 900B case](#)  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46080)

---

CIRD46090      [The special rules – section 900C and 900D cases](#)  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46090)

---

CIRD46100      [The special rules – supplementary provisions](#)  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46100)

---

← **Previous page**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45000)

---

→ **Next page**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47000)



**OGI**

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



© Crown copyright