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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
([/government/organisations/hm-revenue-customs](#))

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CIRD30505 - Intangible assets: notes on accounting practice: introduction

The guidance in the following pages comments on the requirements of FRS102 s18 (Intangible assets other than goodwill), FRS102 s19 (Business combinations and goodwill) and FRS102 s27 (Impairment of assets) where they are most relevant to the legislation in CTA09/Part 8.

Other accounting standards dealing with similar issues include IAS38, IFRS3, IAS36, FRS105 s13, FRS105 s14, FRS105 s22, FRS10, FRS7 and

FRS11. Generally the accounting treatment under these standards is roughly equivalent to the treatment under FRS102. Where a different treatment is thought to have an impact for Part 8 it is dealt with at the end of the text. If you think there are other differences that impacts on Part 8 please refer them to the contact point at [CIRD00510 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird00510\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird00510).

The guidance is intended to be helpful if accounting issues need to be considered, but is not intended as an exhaustive commentary, nor as a substitute for consulting an HMRC advisory accountant. Apart from the need for detailed interpretation of a particular accounting standard, there may well be more general questions of accounting practice (such as the need to draw up true and fair accounts), which need to be considered.

Before deciding whether a particular accounting treatment may merit challenge, see [CIRD30105 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30105\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30105) onwards for our general approach.

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