

**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](#) > [CIRD70000](#)

## CIRD70350 - Telecommunications licences and rights: IRUs: particular points

### International private leased circuits

An international private leased circuit is a circuit leased from an international facilities operator that crosses one or more international boundaries. If it is an IRU (or a right derived from such a right) then the rules in FA00/SCH23 will apply.

## Ducts

If rights are to use only the ducts then they are not rights to use a telecommunications cable system and are not within the rules in FA00/SCH23.

### ← Previous page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70340)

---

### → Next page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70355)



**OGI**

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



© Crown copyright