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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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CIRD47010 - Intangible assets: international issues: introduction

Where provisions described

This section of the manual describes certain provisions relevant to the treatment of goodwill and intangible assets under the rules in CTA09/PART8 that have a particular international dimension. Other provisions with an international dimension described elsewhere are listed below.

Provisions described in this section

- asset moving into or out of UK tax net without changing ownership - [CIRD47020](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47020) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47020>) and [CIRD47030](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47030) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47030>),
- company becomes resident in the UK - CIRD47020,
- asset held by a non-resident company begins to be used in its UK trade carried on through a permanent establishment in the UK - CIRD47020,
- company ceasing to be resident in the UK - CIRD47030,
- asset held by a non-resident company ceasing to be used in its UK trade carried on through a permanent establishment in the UK - CIRD47030,
- deferral of taxable credit arising where company ceases to be resident in the UK - [CIRD47040](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47040) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47040>),
- application of transfer pricing rules to goodwill and intangible assets within CTA09/PART8 - [CIRD47060](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47060) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47060>).

Provisions described elsewhere

- transfer of overseas trade carried on through a permanent establishment to non- resident - [CIRD42040](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42040) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42040>) and [CIRD42060](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42060) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42060>),
- transfer of UK trade involving companies resident in different member States -

[CIRD42030 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42030\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42030),

- avoidance using cross-border structures - [CIRD48140 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48140\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48140).

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