

**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](#)

# CIRD12500 - Core computational rules: deductible debits: general matters and adjustments for tax purposes: contents

CIRD12510 [Introduction](#)  
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12510](#))

CIRD12530 [Expenditure charged to the profit and loss account as it accrues](#)

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12530\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12530)

---

CIRD12550      **Abortive expenditure on realisation**  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12550\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12550)

---

CIRD12560      **Accounting losses in respect of the reversal of previous accounting gains**  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12560\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12560)

---

CIRD12580      **Mostly relevant where expenditure written off as incurred**  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12580\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12580)

---

CIRD12600      **Disallowance of expenditure: entertaining and gifts**  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12600\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12600)

---

CIRD12610      **Disallowance of expenditure: criminal payments**  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12610\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12610)

---

CIRD12620      **Cars - restriction of hiring costs**  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12620\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12620)

---

CIRD12630      **Disallowance of expenditure: employer-financed retirement benefit schemes**  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12630\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12630)

---

CIRD12640      **Deferral of deduction: payment of pension contributions delayed**  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12640\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12640)

---

CIRD12650      **Deferral of deduction: payment of remuneration delayed**  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12650\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12650)

---

CIRD12660      **Deferral of deduction: payment of royalties to related party delayed**

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12660\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12660)

CIRD12670

**Debt impairment losses and bad debts**

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12670\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12670)

← **Previous page**

**[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12000)**

→ **Next page**

**[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12700\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12700)**



**OGL**

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



© Crown copyright