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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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CIRD12280 - Core computational rules: accounting: entries from which taxable credits derived: list of types CTA09/PART8 CHAPTER2 & CHAPTER4

The various types of accounting entries from which taxable credits may arise are not the subject of any general definition. This is in contrast to the use of 'expenditure' (as defined) to identify the main categories deductible debit (see [CIRD12250](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate->

[intangibles-research-and-development-manual/cird12250](#)). Instead, the accounting entries are identified for each type of taxable credit as follows:

1. 'accounting gains' (see [CIRD12210](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12210>)) in respect of receipts (other than those in (b)) taken to the profit and loss account as they accrue
2. differences on the realisation of an asset (where the proceeds exceed the amounts deductible on the realisation of an intangible asset under the rules described in [CIRD13210](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13210>) onwards)
3. accounting gains in respect of the revaluation of an asset
4. accounting gains (other than those in (c)) in respect of the reversal of previous accounting losses which led to deductible debits
5. accounting gains in respect of 'negative goodwill' referable to intangible assets

See [CIRD13000](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13000>) onwards for the detailed computational rules whereby the taxable credit is calculated from the various types of accounting entry.

See also [CIRD12670](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12670>) where a company recognises an accounting gain in respect of an unpaid debt.

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