

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](#)

CIRD47000 - Intangible assets: international issues: contents

CIRD47010 [Introduction](#)
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47010](#))

CIRD47020 [Company becomes resident in UK or asset starts to be used in a permanent establishment in the UK](#)

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47020\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47020)

CIRD47030 [**Company ceases to be resident in UK or asset ceases to be used in a permanent establishment in the UK**](#)

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47030\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47030)

CIRD47040 [**Company ceases to be resident in UK: deferral of taxable credit: general**](#)

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47040\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47040)

CIRD47050 [**Company ceases to be resident in UK: deferral of taxable credit: subsequent part-realisation of asset**](#)

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47050\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47050)

CIRD47060 [**Application of transfer pricing rules**](#)

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47060\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47060)

CIRD47070 [**Intangible assets attributable to a foreign branch**](#)

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47070\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47070)

← **Previous page**

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46000)

→ **Next page**

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48000)



OGI

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



© Crown copyright