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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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CIRD12630 - Core computational rules: deductible debits: general matters and adjustments for tax purposes: disallowance of expenditure: employer- financed retirement benefit schemes CTA09/PART8/S865 (3)(d)

Debits that would otherwise be deductible under Part 8 are disallowed if they arise from expenditure in connection with an employer-financed retirement benefit scheme falling within

FA04/S246 (2). Broadly an 'employer-financed retirement benefits scheme' is defined (by ITEPA/S393A) as a scheme for the provision of benefits on an employee's retirement or death, see BIM46140 and EIM15010 onwards.

This rule may be in point where unapproved benefits are provided for company staff in a department responsible for the company's intangible assets and the expenditure falls within [CIRD12250](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12250) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12250>) (on the maintenance or enhancement of intangible fixed assets).

See [CIRD12640](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12640) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12640>) for the deferral of a deduction for debits relating to other expenditure on providing retirement benefits.

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