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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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CIRD48270 - Intangible assets: avoidance: measures in F2A05/S41: change to rules: related party rules

Measures deemed to have always been in force

For accounting periods commencing on or after 16 March 2005, these measures are deemed to have always been in force.

So, if parties would have been related parties had the new rules been in force when assets were

transferred, the assets in question will be treated as having been transferred between related parties for the purposes of FA02/SCH29 and CTA09/PART8 for accounting periods commencing on or after 16 March 2005.

Where an accounting period straddles 16 March 2005, then for the purposes of determining debits or credits to be brought into account under FA02/SCH29 or CTA09/PART8 in respect of an asset where the change to FA02/SCH29/PARA95(1) Case Three is in point (now CTA09/S835(5)), an accounting period is deemed to end on 15 March 2005, and a new one to commence on 16 March 2005.

This is similar to the way the FA03 changes take effect as described in [CIRD48250](https://www.gov.uk/hmrc-internal-manuals/cird48250) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48250>).

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