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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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CIRD40530 - Intangible assets: groups: degrouping: associated companies leaving group together

CTA09/PART8/S783

There are special provisions where a sub-group leaves the group but the assets in question have only been transferred between companies within that sub-group.

If two or more associated companies who would form a group by themselves leave the main group

at the same time, the degrouping adjustment does not apply to asset transfers that have taken place between those associated companies.

But if one of these companies subsequently leaves the sub-group there may be a degrouping adjustment on that occasion (see [CIRD40540](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40540) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40540>)).

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