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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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[Back to contents](#) > [CIRD10000](#) > [CIRD25100](#)

CIRD25115 - Intangible assets excluded from CTA09/PART8 as special tax rules apply: except as regards royalties: assets held for life assurance business

CTA09/PART8/S902

Life assurance business is subject to special rules for the computation of income, which do not normally use a company's statutory accounts as their starting point. Goodwill and intangible fixed assets held for life assurance business are

therefore excluded from CTA09/PART8 with the exception of royalties. The section makes computer software a further exception to the exclusion. See the Life Assurance Manual (LAM4D.151 to LAM4D.164) for detailed guidance.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25110)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25120)



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