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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD44100 - Intangible assets: Restrictions for goodwill and relevant assets: F2A15 rules F2A15/S33

Background to the F2A15 changes

The purpose of the F2A15 changes is to restrict when and how debit relief for goodwill and goodwill type assets under CTA09/PART8 is given, for example, by withdrawing any entitlement to

relief under Chapter 3. This will only affect relevant assets acquired or created between 8 July 2015 and 31 March 2019. Relief will continue to be allowed for the cost of the relevant asset under Chapter 4 (realisations) but subject to further restrictions.

Points to note

The new rules introduced on 8 July 2015 extend the rules introduced on 3 December 2014 in respect of related party incorporations to all relevant assets acquired or created between 8 July 2015 and 31 March 2019. For relevant assets acquired or created on or after 1 April 2019 see the new FA19 rules described from CIRD44055 onwards.

For more details on the changes introduced from 3 December 2014 to 8 July 2015 see CIRD44400.

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