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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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CIRD42110 - Intangible assets: company reorganisations: advance clearances: requirements, time limits and appeals

Legal requirements

In order for an application to be valid it must:

- be in writing;
- contain particulars of the transactions to be effected; and

- be made by or on behalf of the 'appropriate applicant'(as defined in S831(3)).

The appropriate applicant is:

- in the case of an application under S818(1)(a), the transferee;
- in the case of an application under S820, the transferor and the transferee; and
- in the case of an application under S821(2) or S827(1)(a), the transferor.

It follows that in an intended reorganisation involving a new company, often referred to as 'NEWCO' or 'HOLDCO', the application cannot be made until the relevant applicant has actually been incorporated.

Note

Clearance provided under s831 does not confirm that the technical conditions of s818, s819, s821 or s827 have been met although information relating to the conditions will be required to consider the arrangements.

Time limits

HMRC has 30 days from the receipt of a legally valid application to either:

- by notice, require the applicant to supply further particulars for the purpose of enabling it to make its decision; or
- advise the applicant of its decision.

If further information is requested, HMRC has 30 days from the date of receipt of that further information to either issue another information notice or notify the applicant of its decision.

If further information is requested by HMRC and the applicant fails to provide this information, the

application will be treated as having been withdrawn by the taxpayer.

Appeals

If HMRC notifies the applicant that clearance is refused, or if HMRC fails to respond to the application within the 30 day statutory timeframe (assuming that no requested information is outstanding), the applicant may require the matter to be referred to the tax tribunal. The applicant must do so within 30 days of receiving notification from HMRC or within 30 days of the expiry of the statutory timeframe, whichever is applicable.

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