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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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CIRD10130 - Intangible assets: introduction: disallowance of sums charged in the accounts

As mentioned in [CIRD10110](#)

(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10110>), the fact that CTA009/PART8 in

general takes precedence over other corporation tax legislation means that the legislation disallowing expenditure more generally, such as CTA09/CHAPTER 4, no longer automatically applies. Instead we have to start with the

accounting entries and apply the rules of Part 8 to them.

But there are good policy reasons why some of the more general rules disallowing expenditure of corporation tax should still apply, even within the approach of Part 8. For that reason some rules disallowing or deferring relief for expenditure are attracted or reproduced by Part 8. Examples include disallowance of business entertainment, as well as the deferral of relief for delayed payment of remuneration. The specific rules are covered starting at [CIRD12500](#)

(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12500>).

There is also a general 'business or commercial purpose test' to avoid granting deductions or taxing receipts under Part 8 in respect of an intangible asset held by a company for non-business or non-commercial reasons [CIRD25070](#)

(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25070>).

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