

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
([/government/organisations/hm-revenue-customs](#))

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

[Back to contents](#) > [CIRD10000](#) > [CIRD10100](#)

CIRD10145 - Intangible assets: introduction: assets outside CTA09 rules: location of guidance

Where to find guidance on treatment of grand-fathered assets

As explained in [CIRD10140](#)
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10140>) 'pre-FA 2002' goodwill and intangible assets are (subject to some exceptions) outside the provisions introduced by

CTA09/PART8 if they were assets created before 1 April 2002 and acquired from a related party before 1 July 2020. And some other intangible assets are excluded more permanently. The principal guidance on the treatment of these assets in other manuals is found, or can be reached from, the following:

Goodwill	CG68000P
Franchises	CG68270, BIM57600
Trademarks and brand names	CG68210- CG68220
Copyright	CG68250
Farming quota generally	BIM55300
Milk quota	CG77820
Other types of farming quota	CG77960
Fishing quota and licences	CG78120
Industrial know-how	CA70000
Patents	CA75000
Capital expenditure on R&D	CA60100
Master versions of films and sound recordings	BIM56200

Software development expenditure - whether capital	BIM35800
--	----------

Capital expenditure on software generally	CA23400
---	---------

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10140)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10150)



OGL

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright