

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](#) > [CIRD200000](#) > [CIRD270000](#)

CIRD271100 - Patent Box : transfer of trade provisions

CTA10 s357GCA

There are special rules when there has been a transfer of a trade or a part trade, regardless of whether the companies are part of the same group. [CIRD240160 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird240160\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird240160) explains

- the conditions which need to be met for CTA10/s357GCA to apply

- the requirements in relation to inheriting the components of the R&D fraction
- what to include as an acquisition cost (A in the R&D fraction).

To ensure that this section is not overlooked please follow the link to [CIRD240160](https://www.gov.uk/hmrc-internal-manuals/cird240160) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird240160>)

[CIRD240160](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird240160) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird240160>) also sets out the rules concerning relevant IP losses when a trade has been transferred, which is why it is in the chapter on losses.

← **Previous page**
([hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird271600](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird271600))

→ **Next page**
([hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird271500](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird271500))



OGI

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



© Crown copyright