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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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CIRD48150 - Intangible assets: avoidance: tax-driven transactions: nature of counteraction

Where ‘tax avoidance arrangements’ (as defined in [CIRD48110](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48110>)) are identified they need to be disregarded in determining the relevant debits and credits. This may involve an exercise in identifying the precise transactions etc involving avoidance in the arrangements under review in the light of the full facts.

For example, in the first case described in [CIRD48140 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48140\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48140) (depression of carrying cost of purchased asset) it may be appropriate to compute the debits and credits excluding the overcharge for the services provided by the related company. In the third case (use of intermediary to turn existing asset into one within CTA09/PART 8) it may be appropriate to assume that the asset was transferred directly to the company from the related party.

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