

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](#) > [CIRD20200](#)

CIRD20290 - Reinvestment relief: computation: interaction with CG roll-over relief: hybrid claims TCGA92/S156ZB

As explained in [CIRD20270](#)
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20270>), a capital gain arising on the disposal of goodwill or the various types of agricultural and fishing quota within TCGA92/S155 on or after 1 April 2002 can attract:

- CG roll-over relief by virtue of the acquisition of new assets (tangible or intangible) before 1 April 2002 so long as it is within the period allowed for acquisitions prior to disposals (usually 12 months),
- reinvestment relief under CTA09/PART 8 by virtue of the acquisition of the replacement assets qualifying as chargeable intangible assets within CTA09/PART 8.

Such a capital gain can be deferred partly by virtue of the acquisition of the new assets within the CG roll-over relief rules and partly by virtue of expenditure on chargeable intangible assets within CTA09/PART 8 (see [CIRD20035](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20035) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20035>)). For the purpose of CG roll-over relief expenditure qualifying for CTA09/PART 8 reinvestment relief is regarded as qualifying for CG relief and vice versa.

Claims of this kind are referred to below as 'hybrid claims'.

It follows that where the relevant disposal takes place after March 2003 a hybrid claim will only be possible if the situation is one where the Board's discretion to extend the 12 month period is exercised (CG60640 onwards).

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20285)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20295)



OGI

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



© Crown copyright