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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](#)

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CIRD10200 - Intangible assets: introduction: international aspects

Transfer pricing

As a result of bringing intangible assets into an income regime, the transfer pricing rules in TIOPA10/PART4 (INTM410000 onwards) may apply to acquisitions and disposals of assets otherwise of a capital character. There is further guidance at [CIRD47060 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47060\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47060) on the interaction between the arm's length rule in the transfer

pricing code and the market value provision in CTA09/PART8.

Controlled Foreign Companies

For the same reason the acquisition and disposal of intangible assets within the corporate intangible assets regime now need to be taken into account in Controlled Foreign Companies (CFC) computations. See INTM190000 for more information on the CFC rules.

Residence and foreign permanent establishments in the UK

Where a company ceases to be resident in the UK, or where a non-resident ceases to use an intangible asset for its UK trade carried on through a permanent establishment in the UK, its intangible assets are deemed to be disposed of at market value. See [CIRD47030](https://www.gov.uk/hmrc-internal-manuals/cird47030) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47030>).

Where a company becomes resident, or where a non-resident company starts to use an intangible asset it already holds for its trade carried on through a permanent establishment in the UK, the asset is deemed to be acquired for its book value in the accounts. See [CIRD47020](https://www.gov.uk/hmrc-internal-manuals/cird47020) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47020>).

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