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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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## CIRD48030 - Intangible assets: avoidance: specific rules

### Rules in CTA09/PART8 inhibiting avoidance in specific situations

The following specific rules in CTA09/PART8 will counter some attempts at exploiting the legislation:

- where an asset is transferred from a company to a 'related party' (or in the other direction) and the asset is within CTA09/PART 8 in the hands of the company the transfer is regarded as

taking place at market value ([CIRD45030 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45030\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45030)),

- where a company ceases to be resident in the UK, or where a non-resident ceases to use such an asset for its UK trade carried on through a permanent establishment in the UK, the asset is deemed to be disposed of at market value ([CIRD47030 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47030\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47030)),
- the degrouping adjustment where (broadly) a company to which goodwill or an intangible asset has been transferred on a tax neutral basis, leaves a group ([CIRD40500 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40500\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40500) onwards),
- tax neutral treatment under CTA09/PART 8 on a business reorganisation is subject to a test of commercial purpose ([CIRD42000 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42000\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42000) onwards),
- attempts to convert existing fungible assets into assets within CTA09/PART 8 by sale and repurchase ([CIRD11770 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11770\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11770)),
- attempts to convert existing assets into assets within CTA09/PART 8 by sale and finance lease back ([CIRD27060 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird27060\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird27060)).
- attempts to create new assets from the value of companies existing assets ([CIRD48280 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48280\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48280)).
- attempts to bring goodwill within the regime by misinterpreting rules which determine the timing of creation of goodwill ([CIRD48290](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48290)).

<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48290>)).

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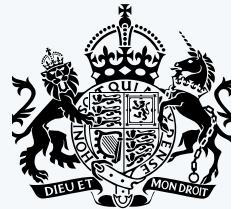
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