

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](#)

CIRD20000 - Reinvestment relief: general matters and conditions to be satisfied: contents

CIRD20010 [Introduction](#)
(</hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20010>)

CIRD20015 [Provisional entitlement to relief](#)

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20015\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20015)

CIRD20020 **[Outline of detailed guidance](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20020\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20020)

CIRD20025 **[Comparison with CG roll-over relief](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20025\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20025)

CIRD20035 **[By asset realised: chargeable intangible asset requirement: general](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20035\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20035)

CIRD20040 **[By asset realised: chargeable intangible asset requirement: telecommunications assets and Lloyd's syndicate capacity](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20040\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20040)

CIRD20050 **[By asset realised: assets within CG code](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20050\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20050)

CIRD20060 **[On realisation: proceeds test](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20060\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20060)

CIRD20070 **[On realisation: exclusion of deemed realisations](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20070\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20070)

CIRD20080 **[On realisation: part realisation of asset to related party](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20080\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20080)

CIRD20105 **[By new asset: summary](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20105\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20105)

CIRD20110 **[By new asset: time limits for reinvestment](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20110\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20110)

CIRD20120 **[By new asset: expenditure must be capitalised](#)**

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20120\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20120)

CIRD20130 **[By new asset: must be 'chargeable intangible asset'](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20130\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20130)

CIRD20140 **[By new asset: deemed acquisition: reacquisition of the same asset](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20140\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20140)

CIRD20150 **[Form of claim](#)**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20150\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20150)

← **Previous page**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13500\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13500)

→ **Next page**
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20200\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20200)



OGL

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



© Crown copyright