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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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CIRD45010 - Intangible assets: related party rules: introduction

CTA09/PART8 CHAPTERS 12-13

This section of the manual:

- sets out the various circumstances in which the question whether a person is a related party of a company needs to be considered ([CIRD45020 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45020\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45020)), and

- describes the statutory definition ([CIRD45105](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45105) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45105>) onwards).

In broad terms, the concept of a related party is used to identify a person (a natural person or a legal entity) who is in the same economic family as the company whose CT computations are at issue. Where that is the case a number of special rules are triggered. These relate to transactions between the parties in connection with intangible assets and reflect, in one way or another, their actual or potential lack of economic independence from one another.

[CIRD45120](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45120) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45120>) outlines how and why the notion of a related party differs from the more familiar concept of a 'connected person'.

[CIRD48000](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48000) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48000>) onwards describes the rules in Part 8 specifically focused on tax avoidance.

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([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45020](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45020))



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