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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD12650 - Core computational rules: deductible debits: general matters and adjustments for tax purposes: deferral of deduction: payment of remuneration delayed

CTA09/PART8/S866 - 867

S866 and S867 contain rules equivalent to those in CTA09/S1250 and S1288-S1289 to defer corporation tax relief for remuneration paid more than nine months after the end of a period of

account in which it is charged as an expense in a company's accounts. In these circumstances the debit in question is deducted only for the period of account in which the remuneration is paid.

The remuneration within the scope of this provision is the same as that within the general corporation tax rules - see BIM47130 for guidance relating to FA89/S43 (now CTA09/S1288-S1289).

The procedural rules to be followed where computations are submitted at a time when the remuneration is still unpaid (but before the expiry of the nine month period) are also the same - see BIM47140.

This rule may be in point in connection with the remuneration of company staff in a department responsible for the company's intangible assets where the expenditure falls within [CIRD12250](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12250) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12250>) (on the maintenance or enhancement of intangible fixed assets).

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