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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD40010 - Intangible assets: groups: overview

CTA09/PART8/CHAPTER8 AND CHAPTER9

Legislative approach

The approach adopted when drafting FA02/SCH29 (subsequently enacted in CTA09/PART8) was, as far as possible, to make the legislation self-contained. Rules that occur elsewhere in tax law

therefore have their equivalents in CTA09/PART8, usually set out in the style of the Tax Law Rewrite project. This avoids the need to attract other provisions by cross-reference and makes the provisions clearer than they may otherwise have been. This approach is particularly in evidence in the part of CTA09/PART8 dealing with groups.

CG group rules

In large part the group provisions within CTA09/PART8 are based on the group rules for CG tax. They are not identical, and the opportunity has been taken to redraft them, but those familiar with the CG tax code will see strong similarities. It sometimes may be helpful in providing context for the approach we have adopted to compare the relevant sections in the CG Manual (CG45000 onwards). However, nothing said in that Manual should be taken as necessarily applicable to these rules, or vice versa.

Group relief

The rules described in CTM80100 onwards on groups for CT purposes (apart from CG) remain applicable to the extent described in - [CIRD13540](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13540) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13540>).

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