

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](#)

CIRD27000 - Leasing of intangible assets: contents

CIRD27010 [Outline](#)
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird27010](#))

CIRD27020 [Accountancy background](#)
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird27020](#))

CIRD27030 [Lessees: scope](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird27030)

CIRD27035 [Lessees: computational consequences](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird27035)

CIRD27050 [Lessors: general](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird27050)

CIRD27060 [Lessors: exclusions](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird27060)

CIRD27070 [Lessors: computational rules: general](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird27070)

CIRD27080 [Lessors: computational rules: change of use](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird27080)

CIRD27090 [Text of financial instrument SI2002/1967](#)
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird27090)

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25100)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30000)



OGI

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



© Crown copyright