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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
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Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

[Back to contents](#) > [CIRD10000](#) > [CIRD13500](#)

# CIRD13550 - Core computational rules: CT computation: intangible assets not used for a trade or property business: surrender of non-trading loss as group relief

## [CTA10/S99 and S102-104](#)

Where the aggregation of non-trading debits and credits described in [CIRD13530](#)  
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development->

[manual/cird13530](#)) results in a loss (a 'non-trading loss') a company may surrender all or part of that loss by way of group relief (CTA10/PART5).

The amount surrendered must exclude:

- sums carried forward from previous periods as mentioned in CIRD13530 (see CTA10/S104(1)-(2)), and
- amounts which when aggregated with charges on income, property business losses and management expenses do not exceed the company's 'gross profits' for the accounting period to which the loss relates (CTA10/S105(1)-(4)). Where there is such an excess the extent to which the loss surrendered consists of non-trading losses is subject to the ordering rule described below.

For this purpose, a company's 'gross profits' (see CTA10/S105(5)) are the profits for the accounting period before they are reduced by any losses and other allowances of the same or any other accounting period. See CTM80110.

Where a non-trading loss arising from intangible assets and one or more sums consisting of charges on income, property business losses or management expenses together exceed a company's 'gross profits' the amount surrendered by way of group relief (up to that excess) is to be regarded as far as possible as consisting of the other reliefs in priority to the non-trading loss.

Otherwise, the group relief rules described in CTM80100 onwards apply.

## **Group relief for carried forward NTLIFAs arising on or after 1 April 2017**

### **CTA10/PART5A**

Where NTLIFAs arise in periods beginning on or after 1 April 2017 group relief can be claimed for carried forward losses. However, you must restrict the claim for any part of the loss which is made up of an amount brought forward from an accounting period beginning before 1 April 2017.  
(CTA10/S188BC)

A surrendering company cannot surrender a carried forward NTLIFA if the investment business became small or negligible before the beginning of the period. (CTA10/S188BD)

A company within the group must give a notice of consent to surrender those losses to the claimant company. The claimant company must make a claim for relief in its tax return for the affected period.

The claim must be made in the return for the accounting period of relief or by an amendment to that return. The notice of consent must be given at or before the time of the claim.

Further guidance is at CTM82000 onwards.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13540)

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→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13560)



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