

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](#) > [CIRD80000](#) > [CIRD99000](#)

CIRD99255 - R&D tax relief: accountancy: FRS105 s13

FRS105 is a UK accounting standard which can be adopted by entities who qualify for the micro-entities regime.

Section 13 of FRS105 deals with the accounting treatment of intangible assets other than goodwill, which includes guidance on the accounting treatment of R&D.

How FRS105 s13 treats the expenditure

FRS105 s13 requires all R&D expenditure to be written off as incurred. It does not permit any expenditure on R&D to be recognised as an intangible asset.

HMRC officers with questions concerning accountancy should consult an HMRC advisory accountant

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird99200)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird99300)



OGL

All content is available under the Open Government Licence v3.0, except where otherwise stated



© Crown copyright