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HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: **HM Revenue & Customs** 

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customs)

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<u>updates</u>

Back to contents > CIRD10000

# CIRD13000 - Core computational rules: taxable credits: contents

CIRD13010 <u>Introduction</u>

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13010)

CIRD13020 Receipts recognised as they accrue: general (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13020)

#### CIRD13030 Receipts recognised as they accrue: grants

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13030)

#### CIRD13050 Revaluation of intangible assets

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13050)

#### CIRD13060 Revaluation of intangible assets: example

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13060)

#### CIRD13080 Negative goodwill' referable to intangible assets

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13080)

# CIRD13090 Accounting gains reversing previous accounting

losses

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13090)

### ← Previous page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12700)

#### → Next page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13200)



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