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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD20015 - Reinvestment relief: general matters and conditions to be satisfied: provisional entitlement to relief

CTA09/PART8 S761

This section sets out procedures for reinvestment relief under CTA09/PART8 on a provisional basis where a company intends to incur expenditure on other assets within the time limit. These procedures are parallel to those for the CG roll-over relief under TCGA92/S153A.

The guidance at CG60310 should be followed insofar as it is applicable to CT.

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