

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](#) > [CIRD10100](#)

CIRD10230 - Intangible assets: introduction: avoidance

The reliefs within the corporate intangible assets regime are potentially very valuable. This is particularly so, given the value of some of the intangible assets owned by the corporate sector. It follows that where the commercial circumstances merit it, companies may be entitled to very significant tax deductions. But under an innovative regime, and particularly where large amounts of tax are at stake, there may well be efforts to exploit the legislation in artificial ways to get unmerited tax deductions.

There are various types of protection against tax avoidance built into the system. Some of these are structural, such as the requirement that the underlying accounts entries should be in accordance with GAAP ([CIRD30020](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30020) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30020>)). Others are specific and build upon the experience of other areas of tax. Examples are the related party rules and rules restricting the availability of reliefs where a company changes ownership.

There is also a motive test, which enables HMRC to disregard tax avoidance arrangements.

Further guidance on the question of tax avoidance within the intangible asset regime is at [CIRD48000](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48000) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48000>) onwards.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10220)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10240)





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