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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
([/government/organisations/hm-revenue-customs](#))

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CIRD11530 - Intangible assets within CTA09/PART8: FA02 rule: flowcharts

FA02 rule flowcharts

Acquired Assets

[Flowchart A](#)

(http://www.hmrc.gov.uk/gds/cird/attachments/CIRD11530flowchart_A_FA20.pdf).

Assets created by company

[Flowchart B](#)

[http://www.hmrc.gov.uk/gds/cird/attachments/CIRD11530_flowchart_B_\(assets_created_by_company\).pdf](http://www.hmrc.gov.uk/gds/cird/attachments/CIRD11530_flowchart_B_(assets_created_by_company).pdf).

When expenditure on creation or acquisition of an asset incurred

[Flowchart C](#)

[http://www.hmrc.gov.uk/gds/cird/attachments/CIRD11530_flowchart_C_\(when_expenditure_incurred\).pdf](http://www.hmrc.gov.uk/gds/cird/attachments/CIRD11530_flowchart_C_(when_expenditure_incurred).pdf).

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