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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

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CIRD46020 - Intangible assets: special rules for restricted assets: overview of Chapter 16A

CTA09/S900A

Structure of Chapter 16A

CTA09/PART8/CHAPTER16A is split into three broad areas:

- CTA09/S900B to 900D determine when an asset is a 'restricted asset' for the purpose of Chapter 16A. See the more detailed guidance at [CIRD46030 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46030\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46030) onwards which summarises the three cases.
- CTA09/S900E and S900F determine the extent of the restriction in relation to a restricted asset. See the guidance at [CIRD46080 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46080\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46080) and [CIRD46090 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46090\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46090).
- CTA09/S900G to 900I contain important supplementary provisions. These include the meaning of 'relieving acquisition' and when two persons are regarded as related. See [CIRD46100 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46100\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird46100).

The main policy design elements for restricting relief for restricted assets are to:

- limit opportunities to gain a tax advantage where related parties acquire pre-FA 2002 assets on or after 1 July 2020, by
- restricting relief under Chapters 3 and 15 by reference to the acquisition cost.

Definitions

When reading this section of the guidance you should familiarise yourself with the following defined terms:

- The meaning of 'relieving acquisition'. See CIRD46100.

- The meaning of ‘related party’. See CIRD45105+ and CIRD46100.
- The meaning of a ‘pre-FA 2002 asset’. See CIRD11500+.
- The meaning of ‘the asset concerned’ and ‘the other asset’ for the purpose of considering the second and third cases. See CIRD46060+.
- The meaning of ‘relevant other asset’ and ‘notional deduction amount’ for the purpose of calculation the adjustment under CTA/S900F. See CIRD46090.

Points to note

To determine whether an asset is a pre-FA 2002 asset for the purposes of CTA09/PART8/CHAPTER16A you will need to reference the general rule at CTA09/S882 as it applies from 1 July 2020.

Depending on the type of transaction, you may have to apply this definition to either ‘the asset concerned’ or to ‘the other asset’. For example, if a licence is granted (‘the asset concerned’), you will need to consider whether the licensed asset (‘the other asset’) is a pre-FA 2002 asset at the time the licence is acquired.

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