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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](#)

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CIRD30140 - Intangible assets: GAAP: conformity with: need to involve HMRC advisory accountants

Essential that HMRC advisory accountants closely involved

Where the question of what figures conform with GAAP is, or may be, at issue, the close and early involvement of HMRC advisory accountants will normally be essential.

In particular:

- it will usually be essential to involve an HMRC advisory accountant at the preliminary fact-finding stage (see [CIRD30120](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30120) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30120>)) to ensure as far as possible that enquires are well targeted,
- following the completion of fact-finding, the contention that a company's accounts are not in accordance with GAAP should only be advanced with the agreement of an HMRC advisory accountant.

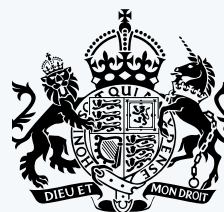
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