

Beta

This part of GOV.UK is being rebuilt – <u>find out what beta means</u> (/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

<u>updates</u>

Back to contents > CIRD10000

CIRD40500 - Intangible assets: groups: degrouping: contents

CIRD40505 Overview

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40505)

CIRD40510 Outline of rules

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40510)

CIRD40520 General conditions for adjustment

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40520)

CIRD40530 Associated companies leaving group together

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40530)

CIRD40540 Associated companies leaving group: subsequent charge

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40540)

CIRD40545 When is there a relevant connection between groups?

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40545)

CIRD40550 Principal company becoming member of another group

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40550)

CIRD40560 Subsequent restoration of degrouping adjustment

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40560)

CIRD40570 **Exception for degroupings qualifying for Substantial**

Shareholdings Exemption - overview

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40570)

CIRD40575 **Exception for degroupings qualifying for Substantial Shareholding Exemption - requirements**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40575)

CIRD40580 Exclusion of commercial mergers

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40580)

CIRD40590 Exclusion of exempt distributions

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40590)

CIRD40600 Companies not members of same group at time asset

transferred

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40600)

CIRD40610 **Examples of degrouping computation**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40610)

CIRD40705 Reallocation between group members: candidates

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40705)

CIRD40710 Reallocation between group members: relevant time

and relevant group

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40710)

CIRD40720 Unpaid degrouping charge: recovery from others:

candidates

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40720)

CIRD40730 <u>Unpaid degrouping charge: recovery from others:</u>

definitions

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40730)

CIRD40740 <u>Unpaid degrouping charge: recovery from others:</u>

procedures

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40740)

CIRD40750 Intra group payments for reinvestment relief and

reallocation of taxable credit

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40750)

← Previous page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird40200)

→ Next page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42000)



OGL

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



© Crown copyright