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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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# CIRD45195 - Intangible assets: related party rules: definition of control: power to attribute interests of one person to another: other than by virtue of 'connected person' test

## CTA09/PART8/S838 (3) and (6)-(7)

As outlined in [CIRD45180 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45180\)](#), in considering whether a person is a related party of a company

the rights and powers to be attributed to a person (A) include those of any other person which that person must, or may be required to, exercise on A's behalf, under A's direction, or for A's benefit.

The rights and powers that may be attributed in this way:

- include rights in the hands of the other person (B),
- which B is currently entitled to acquire, or
- which B will become entitled to acquire at some future date, but
- exclude rights and powers of a lender in relation to property of the borrower used as security for the loan.

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