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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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CIRD12240 - Core computational rules: accounting: entries within new rules: link with intangible assets: introduction

Link between accounting entries and intangible assets

The accounting entries from which the deductible debits and taxable credits within CTA09/PART8 are derived are those that relate to intangible assets in ways defined in that Part.

The accounting entries leading to deductible debits are one of the following:

- in respect of expenditure relating to the intangible asset in question in the ways set out in [CIRD12250 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12250\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12250)
- in respect of the reversal of previous accounting gains - see [CIRD12560 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12560\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12560)

As regards the accounting entries leading to taxable credits, see [CIRD12280 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12280\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12280).

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