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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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CIRD12640 - Core computational rules: deductible debits: general matters and adjustments for tax purposes: deferral of deduction: payment of pension contributions delayed CTA09/PART8/S868

The general corporation tax code contains rules which defer tax relief for certain types of pension payment paid after the end of the period of account for which they are charged against profits

in the accounts. Relief is instead given for the period of account in which payment is actually made. These general rules apply to expenditure within CTA09/PART8.

The rules in question relate to:

- contributions to registered pension schemes (BIM46001),
- expenditure on providing benefits under employer-financed retirement benefits schemes within FA04/S246(3) (BIM46140) - see [CIRD12630 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12630\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12630) for the disallowance of other payments within CTA09/S246.

These situations may arise for example in connection with the provision of retirement benefits for company staff in a department responsible for the company's intangible assets and the expenditure in question falls within [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) (on the maintenance or enhancement of intangible fixed assets).

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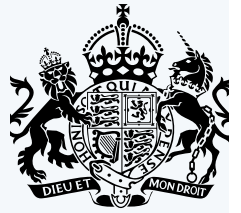
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