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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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[Back to contents](#) > [CIRD10000](#) > [CIRD20000](#)

## CIRD20150 - Reinvestment relief: general matters and conditions to be satisfied: form of claim

### CTA09/S757

This paragraph requires a claim to reinvestment relief to specify:

- the old assets to which the claim relates,
- the expenditure on other assets leading to the deferral in relation to each old asset, and

- the amount of relief claimed in relation to that asset.

Otherwise, the general procedural rules for CT claims (Part VII of FA98/SCH18) apply including the four-year time limit in FA98/SCH18/PARA55 (see CTM90610).

See [CIRD20015 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20015\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20015) for the procedure whereby a company may make a provisional declaration of entitlement to relief, similar to that for CG roll-over relief.

← **Previous page**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20140)



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