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## 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 updates](#)

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## CIRD42080 - Intangible assets: company reorganisations: formation of a Societas Europaea (SE)

### CTA09/PART8/S821 and S822

The EC has made provision by Council Regulation (EC) No 2157/2001 for an SE (which is a European company operating to a European company law framework) to be formed.

The formation of an SE by merger of companies in different member states involves the cessation of

existence of those companies and their replacement by an SE. In order to accommodate the formation of an SE while preserving the tax treatments required by the ECMergers Directive (90/434/EEC) we have had to adapt our reconstruction legislation.

For intangible assets this is done by CTA09/PART8/S821 and S822. Broadly speaking these adapt the operation of s818 and S820 to the particular circumstances of the formation of an SE by merger. If you need guidance on the operation of these paragraphs please refer to BAI.

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