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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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CIRD11705 - Intangible assets within CTA09/PART8: FA02 rule exceptions: royalties: outline CTA09/PART8/S896

Because CTA09/PART8 at most only changes the time when royalties are brought to account for corporation tax (see [CIRD11505](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11505>)) they are immediately brought within CTA09/PART8, regardless of whether the

intangible asset in respect of which they are paid or received falls within the scope of CTA09/PART8.

The royalties which are brought within CTA09/PART8 in this way are those which:

- fall within the definition of a royalty in [CIRD11710](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11710) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11710>)
- arise at the time described in [CIRD11720](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11720) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11720>)

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