

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

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](#)

[Back to contents](#) > [CIRD10000](#) > [CIRD25100](#)

CIRD25170 - Intangible assets excluded from CTA09/PART8 as special tax rules apply: research and development: computational provisions which continue to apply CTA09/PART8

In line with the approach described in [CIRD25160](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25160>), the following provisions in

CTA09/PART8/CHAPTERS2-4 continue to apply to an asset that represents expenditure on research and development:

- CTA09/S721 (receipts recognised as they accrue);
- CTA09/S722 (receipts in respect of royalties so far as not dealt with under S722);
- CTA09/S732 (debits on reversal of previous accounting gain - to the extent the accounting gains represent credits brought to account under S721); and
- all the provisions in CTA09/PART8/CHAPTER4 except that no deductions are to be made from receipts on the realisation of the asset under S735 and S736.

The other provisions in CTA09/PART8/CHAPTERS2-4 do not apply.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25160)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25180)



OGL

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright