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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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CIRD11610 - Intangible assets within CTA09/PART8: FA02 rule: general conditions: asset acquired on or after 1 April 2002 from an unrelated party CTA09/PART8/S882(1B)(a) and old CTA09/S882(1)(b)

FA02 rule

An intangible fixed asset held by a company satisfies the general conditions ([CIRD11520](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11520) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11520>)) if both of the following apply:

- it was acquired by the company between 1 April 2002 and 30 June 2020, and
- the transferor was not a person who was a 'related party' at the time of the acquisition

It is not necessary to determine an actual date for the acquisition of the asset. It is only necessary to determine whether the asset was acquired between those dates.

Exceptions

An intangible fixed asset which satisfies this test may remain excluded from CTA09/PART8 if the exceptions listed in CIRD11520 apply.

See [CIRD11665](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11665) ([http://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11665](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11665)) for the time when an asset is regarded as acquired for the purpose of this rule.

See [CIRD45105](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45105) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45105>) onwards for the meaning of 'related party'.

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