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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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<u>updates</u>

Back to contents > CIRD10000

CIRD20200 - Reinvestment relief: computation: contents

CIRD20205

Introduction

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20205)

CIRD20210

Old asset chargeable intangible asset: complete realisation of asset: proceeds fully reinvested

(/hmrc-internal-manuals/corporate-intangibles-research-and-developmentmanual/cird20210)

CIRD20220

Old asset chargeable intangible asset: complete realisation of asset: proceeds not fully reinvested

(/hmrc-internal-manuals/corporate-intangibles-research-and-developmentmanual/cird20220)

CIRD20230

Old asset chargeable intangible asset: asset partly realised: remainder of asset realised after earlier part realisation

(/hmrc-internal-manuals/corporate-intangibles-research-and-developmentmanual/cird20230)

CIRD20235

Old asset chargeable intangible asset: asset partly realised: remainder of asset realised after earlier part realisation: examples

(/hmrc-internal-manuals/corporate-intangibles-research-and-developmentmanual/cird20235)

Old asset within CG code CIRD20240

(/hmrc-internal-manuals/corporate-intangibles-research-and-developmentmanual/cird20240)

CIRD20270

Interaction with CG roll-over relief: circumstances where roll-over relief no longer available

(/hmrc-internal-manuals/corporate-intangibles-research-and-developmentmanual/cird20270)

CIRD20280

Interaction with CG roll-over relief: flowchart (/hmrc-internal-manuals/corporate-intangibles-research-and-developmentmanual/cird20280)

CIRD20285 Interaction with CG roll-over relief: tabular summary

(/hmrc-internal-manuals/corporate-intangibles-research-and-developmentmanual/cird20285)

CIRD20290 Interaction with CG roll-over relief: hybrid claims

(/hmrc-internal-manuals/corporate-intangibles-research-and-developmentmanual/cird20290)

CIRD20295 **Interaction with CG roll-over relief: hybrid claims:** examples

(/hmrc-internal-manuals/corporate-intangibles-research-and-developmentmanual/cird20295)

← Previous page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20000)

→ Next page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20400)



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