

**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](#) > [CIRD12500](#)

## CIRD12610 - Core computational rules: deductible debits: general matters and adjustments for tax purposes: disallowance of expenditure: criminal payments

### CTA09/PART8/S865 (3)(c)

Exceptionally, debits otherwise deductible under CTA09/PART8 may arise in respect of expenditure within CTA09/S1304. That is expenditure:

- in making a payment which constitutes a criminal offence, or
- in making a payment induced by blackmail or extortion.

S865(3)(c) ensures that debits of this nature are disallowed. The guidance at BIM43100 onwards should be applied in identifying these payments.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12600)

---

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12620)



**OG**

All content is available under the Open Government Licence v3.0, except where otherwise stated



© Crown copyright