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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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## CIRD25090 - Intangible assets excluded from CTA09/PART8: assets held for the purposes of activities outside the charge to CT

### CTA09/PART8/S803(b)

This provision is unlikely to be in point in the case of companies resident in the UK since all their activities will normally fall within the charge to CT. But a company that is not resident in the UK will only be within the charge to CT in connection with

a trade carried on through a permanent establishment in the UK. To the extent intangible assets are used for the purposes of activities carried on through other parts of the company they will be excluded by this provision.

Where an intangible asset is partly used for the purpose of the activities of a permanent establishment in the UK of a non-resident company and partly for other purposes the apportionment rules in CTA09/S802 will be in point

- see [CIRD25015 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25015\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25015).

This provision may be relevant to goodwill as well as to more narrowly defined intangible fixed assets. - see [CIRD11170 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11170\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11170).

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