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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD70150 - Telecommunications licences and rights: introduction: the legislation: FA00/S87

This section says that the rules in FA00/SCH23 apply to amounts relating to the acquisition, disposal or revaluation of:

- Certain licences granted under the Wireless Telegraphy Acts (see [CIRD70305](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70305>)).

- IRUs (see [CIRD70340 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70340\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70340)).
- Rights derived from the licences or IRUs (see [CIRD70360 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70360\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70360)).

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