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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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## CIRD70105 - Telecommunications licences and rights: introduction: how the guidance is organised

The telecommunications licences and rights part of the manual tells you about the tax treatment of:

- Certain licences granted under the Wireless Telegraphy Acts.
- IRUs.
- Rights derived from the licences or from IRUs.

The full list of contents is at [CIRD70000](https://www.gov.uk/hmrc-internal-manuals/cird70000) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70000>) but in general terms:

- If you are looking for a brief introduction to the subject see [CIRD70110](https://www.gov.uk/hmrc-internal-manuals/cird70110) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70110>).
- If you would like to follow the legislation through, [CIRD70150](https://www.gov.uk/hmrc-internal-manuals/cird70150) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70150>) and [CIRD70155](https://www.gov.uk/hmrc-internal-manuals/cird70155) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70155>) give a brief guide to the provisions.
- If you would like to find out more about the licences and IRUs to which the rules apply see [CIRD70305](https://www.gov.uk/hmrc-internal-manuals/cird70305) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70305>) onwards.
- If you are interested in how the legislation works see [CIRD70400](https://www.gov.uk/hmrc-internal-manuals/cird70400) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70400>) onwards.
- If you would like to find out more about the accounting rules see [CIRD70505](https://www.gov.uk/hmrc-internal-manuals/cird70505) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70505>) onwards.
- If you would like to know about the commencement provisions see [CIRD70600](https://www.gov.uk/hmrc-internal-manuals/cird70600) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70600>) onwards.
- If you would like to know how the rules have been superseded for CT purposes see [CIRD70705](https://www.gov.uk/hmrc-internal-manuals/cird70705) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70705>) and [CIRD70710](https://www.gov.uk/hmrc-internal-manuals/cird70710) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70710>).

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