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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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[Back to contents](#) > [CIRD70000](#)

## CIRD70600 - Telecommunications licences and rights: accounting and groups: commencement provisions

The rules in FA00 do not apply to indefeasible rights to use IRUs acquired before 21 March 2000.

[CIRD70605 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70605\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70605) tells you more about when IRUs are acquired and [CIRD70610](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-)  
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development->

[manual/cird70610](#)) tells you about licences acquired from associates or associated companies.

There are no special commencement provisions for wireless telegraphy licences, nor are any necessary. The rules can only apply to the specified licences ([CIRD70305](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70305>)). The first auction was that of the third generation mobile licences ([CIRD70320](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70320>)) and started on 6 March 2000.

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70510)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70605)



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