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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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CIRD11030 - Intangible assets within CTA09/PART8: asset conditions: general intention

Link with accountancy practice

In essence the asset conditions are intended to target assets that are treated for accounting purposes as goodwill or intangible assets under GAAP (see [CIRD30000 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30000\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30000) onwards). For how the legislation goes about achieving that result see

[CIRD11035 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11035\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11035).

The principal exceptions are intangible assets that are already subject to other special tax rules, which, for one reason or another, have been preserved. For example, the special incentives for investment in films are preserved by excluding assets subject to the special provisions for films from Part 8 (see [CIRD25130 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25130\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25130)). Another exclusion is where the intangible asset relates to tangible property ([CIRD25030 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25030\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25030)).

Consolidated goodwill is excluded from the regime, see [CIRD11070 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11070\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11070).

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