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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
([/government/organisations/hm-revenue-customs](#))

Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

[Back to contents](#) > [CIRD10000](#) > [CIRD11700](#)

CIRD11730 - Intangible assets within CTA09/PART8: FA02 rule exceptions: assets already within income regime: introduction

CTA09/PART8/S897 and S905

Certain types of asset are brought within CTA09/PART8 (for all purposes) even though they fail the general conditions of the FA02 rule. These are assets whose purchase and sale were already

revenue matters for corporation tax for periods prior to 1 April 2002.

The assets affected are:

- telecommunications rights and licences within ITTOIA/PART2/S146 (see [CIRD11740](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11740) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11740>))
- syndicate capacity at Lloyd's (see [CIRD11750](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11750) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11750>))

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11725)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11740)



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