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Corporate Intangibles Research and Development Manual

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CIRD46100 - Intangible assets: special rules for restricted assets: The special rules – supplementary provisions

CTA09/S900G

CTA09/S900G defines 'relieving acquisition' as an acquisition by a company from a person who is not a related party.

CTA09/S900H

CTA09/S900H contains additional provisions to confirm when two persons are related. These extend the definition of a related party in CTA09/S835 and put beyond doubt how the rules in Chapter 16A should be applied for the purpose of computing partnership profits under CTA09/S1259. The extension to the related party rule can be applied to any person including LLPs. These provisions are modelled around the amendments to the rules at CTA09/S882(5A) - (5D) and CTA09/S845(4A) – (4F) that were introduced by FA16/S52.

In particular:

- CTA09/S900H(1) extends the definition of related party, as defined in CTA09/S835, for the purpose of Chapter 16A so that it includes the participation condition from TIOPA2010/S148.

- CTA09/S900H(2) puts beyond doubt that when applying that relationship to a person, person includes the notional company for the purpose of CTA09/S1259.

CTA09/S900I

Where contractual arrangements are entered into before 1 July 2020 you will need to consider if this is an unconditional contract to acquire an asset. If so, that acquisition will not be within the Chapter 16A provisions, even if it was completed on or after 1 July 2020. This rule does not apply to conditional contracts unless the contract becomes unconditional before 1 July 2020.

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