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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](#)

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## CIRD11675 - Intangible assets within CTA09/PART8: FA02 rule: time when asset treated as created or acquired: exceptions to expenditure incurred rule: overview CTA09/PART8/S884-886 - Overview

In considering the date of creation of assets,  
CTA09/S883 (asset created or acquired when  
expenditure is incurred) - see [CIRD11670](#)  
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development->

[manual/cird11670](#)) - is subject to important exceptions for:

- goodwill created by the company which holds it or by a related party (rather than acquired from an unrelated party) - [CIRD11680](#)  
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11680>)
- assets built up out of expenditure which would not qualify for capital allowances under the law as it was before 1 April 2002 - [CIRD11685](#)  
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11685>)
- assets representing production expenditure on films

These exceptions reflect the practical difficulties that would otherwise arise in having to determine to what extent the realisation proceeds of such an asset, partly created before and partly after 1 April 2002, fall within CTA09/PART8).

Rules governing when expenditure on the creation or acquisition of intangible fixed assets is treated as incurred are outlined in [CIRD11690](#)  
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11690>).

Whether expenditure is incurred on the creation of an intangible asset or on the enhancement of an asset already in existence is discussed in [CIRD11678](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11678>).

Note that prior to FA09/S70 (see [CIRD48290](#)  
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird48290>)) the second exception - assets built up out of expenditure which would not qualify for capital allowances - applied only to internally generated assets.

## Flowchart

See [CIRD11530 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11530\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11530) Flowchart B - Assets created by company

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