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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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CIRD44400 - Intangible assets: Restriction for goodwill and relevant assets: FA15 restriction where there are no previous third party acquisition costs

CTA09/PART 8/S849D {#}

Where there are no previous third party acquisition costs; CTA09/S849D restricts when relief is given for relevant assets by withdrawing debit relief under CTA09/PART 8/Chapter 3. For example no debit relief for relevant assets is allowed in relation to:

- Expenditure written off as it is incurred (CTA09/S728)
- Amortisation or impairment accounting debits (CTA09/S729)
- Fixed rate debits (CTA09/S731)
- Reversal of previous accounting gain (CTA09/S732)
- Royalties in respect of a relevant asset.

A further restriction applies on realisation of the relevant asset, see CIRD44550

For cases where the relevant asset includes previous third party acquisition costs see CIRD44450 onwards.

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