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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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## CIRD70360 - Telecommunications licences and rights: wireless telegraphy licences and IRUs: derived rights

The rules in FA00 also apply to rights that are derived from the wireless telegraphy licences ([CIRD70305 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70305\)](#)) and from IRUs ([CIRD70340 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70340\)](#)). They apply to rights that are indirectly as well as directly derived.

The aim of the rules is to give relief for the cost of acquiring the right and to balance this by taxing any amounts derived from exploiting or disposing of it or of any derivative rights.

Whether any particular right is derived from a wireless telegraphy licence or from an IRU will be a question of fact in each case.

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