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HMRC internal manual

Corporate Intangibles Research and Development Manual

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CIRD47060 - Intangible assets: international issues: application of transfer pricing rules

Interaction between intangibles provisions and transfer pricing rules

For the most part the provisions in CTA09/PART8 apply to the exclusion of the general CT rules that apply to the same subject matter, except where they are specifically attracted. See [CIRD10110](#)
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development->

[manual/cird10110](#))- 'legislative approach'. The provisions specifically attracted do not, however, include those concerned with transfer pricing in TIOPA10/PART4 (see INTM410000 onwards).

That is because the transfer pricing provisions, unlike the other general rules, are expressed in terms of the computation of profits and losses, rather than by reference to specific items of income or expenditure, and are therefore not overridden by the priority rule referred to above. A special provision to ensure they apply to transactions within CTA09/PART8 is therefore unnecessary and CTA09/PART8 is drafted on the basis that the transfer pricing rules can apply to these transactions. See, for example, the provision governing the interaction of the transfer pricing rules and the market value rule in CTA09/S845 ([CIRD45040 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45040\)](#)).

Where valuation of intangible assets is an issue see [CIRD10240 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10240\)](#).

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