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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD30065 - Intangible assets: GAAP: conformity with: is required for CTA09/PART8 CTA10/S1127(4) and CTA09/S717

CTA09/PART8 requires that the accounting entries, on which the new rules are based, must conform to GAAP, as defined in CTA10/S1127 (see [CIRD30020 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30020\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30020)).

As a matter of statutory construction this is achieved in two ways:

- the expression 'for accounting purposes', used throughout CTA09/PART8, is defined in CTA10/S1127(4) as 'for the purpose of accounts drawn up in accordance with generally accepted accounting practice' as defined in CTA10/S1127(1).
- where accounts of this kind are not prepared, CTA09/S717 requires its provisions to be applied as if such accounts have been prepared.

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