

Beta This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

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](#)

[Back to contents](#) > [CIRD70000](#)

CIRD70610 - Telecommunications licences and rights: accounting and groups: acquisition from associates or associated companies

The rules in FA00/SCH23 do not apply to IRUs acquired, directly or indirectly, from associates or associated companies on or after 21 March 2000 if the associate or associated company acquired the IRU before that date.

Meaning of associate and associated company

- Associate has the same meaning as in ICTA88/S417 (3) and (4), (CTM60150).
- For companies 'associated company' has the same meaning as in ICTA88/S416 (1), (CTM030570).
- For an individual 'associated company' means a company of which he has control within the meaning of ICTA88/S416 (2) - (6), (CTM60210).

Example

Domodossola Ltd, Empoli Ltd and Fano Ltd are companies associated with each other.

On 1 March 2000 Domodossola Ltd acquires an IRU from a third party. On 21 March 2000 Domodossola Ltd sells the IRU to Empoli Ltd. On 31 March 2001 Empoli Ltd sells it to Fano Ltd.

The rules in FA00/SCH23 do not apply to Domodossola Ltd's acquisition of the IRU because it was acquired before 21 March 2000.

The rules in FA00/SCH23 do not apply to Empoli Ltd's acquisition of the IRU as it was acquired directly from an associated company (Domodossola Ltd), which acquired the IRU before 21 March 2000.

The rules in FA00/SCH23 do not apply to Fano Ltd's acquisition of the IRU as it was acquired indirectly from an associated company (Domodossola Ltd), which acquired the IRU before 21 March 2000.

← Previous page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70605)

→ Next page

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird70620)



OG

All content is available under the Open Government Licence v3.0, except where otherwise stated



© Crown copyright