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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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CIRD13030 - Core computational rules: taxable credits: receipts recognised as they accrue: grants

CTA09/PART8/S852 - 853

Grants, subsidies and similar receipts, recognised as accounting gains as they arise, normally give rise to taxable credits under Part 8 in the same way as other receipts in respect of intangible assets. But the general exemption from CT of certain grants made in Northern Ireland out of UK public funds is preserved under Part 8. The grants

in question are those described in CA14200.
Accounting gains in respect of those grants do not therefore give rise to taxable credits under Part 8.

See [CIRD12725 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12725\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12725) for the treatment of grants netted off against capitalised expenditure on intangible assets.

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