

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](#) > [CIRD10000](#) > [CIRD25000](#)

CIRD25015 - Intangible assets excluded from CTA09/PART8: partial exclusion of asset: apportionment

CTA09/PART8/S802

Occasionally, an asset may fall partly within and partly outside CTA09/PART8. S802 provides that in those circumstances the rules in CTA09/PART8 and the other CT rules should apply as if there were two assets, one within CTA09/PART8 and one outside it. Any apportionment, for example of

expenditure on the asset, is to be made on a just and reasonable basis.

This situation could arise for example where an option is granted both for the acquisition or disposal of an intangible fixed asset (and to that extent within CTA09/PART8 - see [CIRD11175](https://www.gov.uk/hmrc-internal-manuals/cird11175) (<https://www.gov.uk/hmrc-internal-manuals/cird11175>)) and in respect of other assets (and to that extent within the general rules for derivative contracts in CTA09/PART7/CHAPTER4 - see CFM11000 onwards and CFM13250 onwards).

Where valuation of intangible assets is an issue see [CIRD10240](https://www.gov.uk/hmrc-internal-manuals/cird10240) (<https://www.gov.uk/hmrc-internal-manuals/cird10240>).

← **Previous page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25010)

→ **Next page**
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25025)



OGI

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright