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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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CIRD30010 - Intangible assets: GAAP: summary of guidance

The section of the manual on GAAP and accountancy:

- explains how the rules in CTA09/PART8 are founded on GAAP ([CIRD30055](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30055>) onwards),
- gives guidance on handling cases where the accounts drawn up may not conform with that

practice ([CIRD30070 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30070\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30070) onwards), and

- provides some background information about the main elements of accounting practice relevant to the tax rules ([CIRD30500 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30500\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30500) onwards).

HMRC advisory accountants should be consulted freely on accountancy issues as they arise.

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