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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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CIRD25145 - Intangible assets excluded from CTA09/PART8 as special tax rules apply: websites in respect of which capital allowances have been claimed CTA09/PART8/S804

For entities within the scope of UITF29, where expenditure on websites is recognised on the balance sheet it is treated as expenditure on tangible assets. This is not the case under FRS101, FRS102, FRS105 or IAS. On adoption of

FRS101, FRS102, FRS105 or IAS it may be necessary to recognise expenditure on the creation of a website (that has previously been recognised as expenditure on a tangible asset) as expenditure on an intangible asset.

Where this occurs, and an allowance was made to the company under CAA01/PART2 when the asset was recognised as a tangible asset, the website expenditure of the company is excluded entirely from CTA09/PART8.

Capital allowances will continue to be appropriate for further expenditure by the company on the website.

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