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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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## CIRD12230 - Core computational rules: accounting: period for which entries taken into account for tax: statute CTA09/PART8/S716

CTA09/PART8 provides in a number of places that, subject to tax adjustments, the taxable credit or deductible debit is to be an amount ‘recognised in determining a company’s profit or loss’ for a period. Section 716 provides that an amount recognised in this way also includes any amounts:

1. recognised for a period in the company's statement of recognised gains and losses - see [CIRD12220 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12220\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12220)
2. recognised for a period in the company's statement of changes in equity - see CIRD12220
3. recognised in any other statement of items brought into account in computing the company's profits and losses for the period
4. that would have been recognised in a company's profit and loss account (or as in (a) or (b) above) if the accounts had been drawn up under GAAP - see [CIRD30020 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30020\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30020)

The inclusion of amounts recognised in other statements in (c) above may be in point if there are changes in the way results are presented under GAAP.

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