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HMRC internal manual

Corporate Intangibles Research and Development Manual

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CIRD25105 - Intangible assets excluded from CTA09/PART8 as special tax rules apply: introduction

CTA09/PART8/S810-S816

The exclusions in these sections reflect the existence of special tax rules for certain types of intangible asset and for goodwill and intangible assets held for certain purposes. Without these exclusions the provisions in CTA09/PART8 would override these special tax rules. (See [CIRD10110](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate->

[intangibles-research-and-development-manual/cird10110](#)) for the relationship generally between the provisions of CTA09/PART8 and other CT rules.)

The specific background is mentioned in the paragraph dealing with each exclusion.

Unlike the exclusions described in [CIRD25025](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25025>) onwards, the provisions in S810-S816 do not exclude all matters in respect of those assets from the provisions of CTA09/PART8. These provisions provide for two types of exclusion:

- the exclusion of assets from CTA09/PART8 except as regards royalties (see [CIRD25110](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25110>) onwards),
- research and development and other computer software (see [CIRD25150](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25150>) onwards). (However, CTA09/S804 relates to websites on which capital allowances have been claimed, entirely excluding the asset from CTA09/PART8 - see [CIRD25145](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird25145>).)

Point to note

S816A was previously contained in this Chapter and is relevant for acquisitions and accounting periods between 8 July 2015 and 31 March 2019 (see [CIRD44150](#) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird44150>)). From 1 April 2019, Chapter 15A provides how the "relevant assets" of a company (including those acquired between 8

July 2015 and 31 March 2019) are to be treated (see [CIRD44050 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird44050\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird44050)).

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