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## 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](#)

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## CIRD42100 - Intangible assets: company reorganisations: advance clearances: general

### CTA09/S831 - clearance applications

S831 sets out the procedure for obtaining advance clearance for a company reconstruction involving intangible fixed assets that falls under S818(1)(a), S820, S821(2) or S827(1)(a). It is important that this procedure is followed carefully because clearance cannot be given if the application is not valid. Depending on the transaction, the

application must be made either by the transferor, the transferee, or both jointly.

It should be noted that clearance granted under S831 applies only to the 'genuine commercial transaction' requirement. It does not provide cover for whether the other conditions of the relevant section are met, nor does it prevent HMRC from enquiring into the transaction once it has been implemented. Clearance is granted on the basis of full disclosure by the company, and if an enquiry uncovers new information or if the transaction has not been implemented as per the proposal in the clearance application, then HMRC is not bound by a previous clearance decision.

Further guidance about making a valid application is set out in [CIRD42110 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42110\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42110). See also [CIRD42115 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42115\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42115) for examples of applications that are unlikely to be granted.

Applications by email should be sent to [reconstructions@hmrc.gov.uk](mailto:reconstructions@hmrc.gov.uk) (link creates email). Further guidance on making clearance applications by email can be found at [GOV.UK \(https://www.gov.uk/guidance/seeking-clearance-or-approval-for-a-transaction\)](https://www.gov.uk/guidance/seeking-clearance-or-approval-for-a-transaction) (link is external).

Where email is not possible, applications by post should be sent to:

HM Revenue and Customs  
BAI Clearance  
HMRC  
BX9 1JL

A single application can be made requesting statutory clearance under multiple sections of legislation (e.g. TCGA92/S138 and ITA07/S701), however the application must clearly state which clearances are being requested and by which parties.

See INTM281030 for the appropriate clearance application procedure in respect of Foreign Branch Exemption legislation (including CTA09/S18A elections).

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