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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

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# CIRD11650 - Intangible assets within CTA09/PART8: FA02 rule: asset acquired on or after 1 April 2002 from a related party in qualifying circumstances: asset created on or after 1 April 2002 CTA09/PART8/S882(5)

FA02 rule

This is the third of the three qualifying circumstances outlined in [CIRD11625](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11625) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11625>).

An asset acquired between 1 April 2002 and 30 June 2020 (see [CIRD11670](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11670) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11670>) and [CIRD11690](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11690) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11690>)) from a 'related party' (see [CIRD45105](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45105) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird45105>) onwards) satisfies the general conditions if it was created on or after 1 April 2002 (by anybody) for the purposes of CTA09/PART8.

The rules outlined in CIRD11665 onwards apply in determining when an asset was created.

Where, in accordance with those rules, an asset was partly created before and partly on or after 1 April 2002 it is deemed to be two separate assets and an apportionment of the expenditure will be necessary (as described in [CIRD11670](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11670) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11670>)) unless the asset also satisfies one or other of the first two qualifying conditions outlined in [CIRD11625](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11625) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11625>).

Where the CG rules apply to the transfer of the asset by a transferor the asset may remain outside CTA09/PART8 if it falls within the exception described in [CIRD11660](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11660) (<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11660>).

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