

**Beta** This part of GOV.UK is being rebuilt – [find out what beta means \(/help/beta\)](#)

## 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](#)

[Back to contents](#) > [CIRD10000](#)

# CIRD43000 - Intangible assets: disincorporation relief: post-FA 2002 goodwill: contents

---

CIRD43050 [Introduction](#)  
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43050](#))

---

CIRD43100 [Conditions for relief](#)

[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43100\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43100)

---

CIRD43150      [Effect of disincorporation relief: overview](#)  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43150\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43150)

---

CIRD43200      [Effect of disincorporation relief on company: computation: goodwill written-down for tax](#)  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43200\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43200)

---

CIRD43250      [Effect of disincorporation relief on company: computation: goodwill on balance sheet but not written-down](#)  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43250\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43250)

---

CIRD43300      [Effect of disincorporation relief on company: computation: goodwill not on balance sheet](#)  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43300\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43300)

---

CIRD43350      [Effect of disincorporation relief on shareholders: Capital Gains rules](#)  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43350\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43350)

---

CIRD43400      [Making a claim](#)  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43400\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43400)

---

← **Previous page**  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird42000)

---

→ **Next page**  
[\(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird44000\)](/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird44000)



**OGI**

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright