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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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[Back to contents](#) > [CIRD10000](#) > [CIRD44000](#)

CIRD44200 - Intangible assets: Restrictions for goodwill and relevant assets acquired: how accounting and other debits are restricted under F2A15 CTA09/PART 8/S816A (3)

CTA09/S816A(3) restricts when relief for relevant assets is given by withdrawing debit relief under CTA09/PART 8/Chapter 3. For example no debit relief is allowed in relation to relevant assets in relation to:

- Expenditure written off as it is incurred (CTA09/S728)
- Amortisation or impairment accounting debits (CTA09/S729)
- Fixed rate debits (CTA09/S731)
- Reversal of previous accounting gain (CTA09/S732)
- Royalties in respect of a relevant asset.

Relief is instead given when the asset is realised, although further conditions apply on realisation, see CIRD44250

← **Previous page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird44150)

→ **Next page**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird44250)



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