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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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## CIRD11720 - Intangible assets within CTA09/PART8: FA02 rule exceptions: royalties: general CTA09/PART8/S896 (1)

### Timing rule

The royalties within [CIRD11710](#)  
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11710>) to which CTA09/PART8 applies

are those, paid or received, which are not to be brought into account for corporation tax prior to 1 April 2002 under the rules outside CTA09/PART8.

If royalties of this kind are recognised for accounting purposes prior to 1 April 2002 they are brought into account under Part 8 on 1 April 2002. Otherwise they are brought into account under CTA09/PART8 on whatever date they are recognised for accounting purposes.

## Other guidance relevant to royalties

For the more general computational rules that affect royalties see

- [CIRD12530 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12530\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12530) - outgoings.
- [CIRD13020 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13020\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13020) - incomings.

For the special computational rule for royalties paid late to related parties see [CIRD12660 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12660\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12660).

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