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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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## CIRD20130 - Reinvestment relief: general matters and conditions to be satisfied: by new asset: must be 'chargeable intangible asset'

### CTA09/S756(3)

To qualify for relief the reinvestment must be in assets that count as 'chargeable intangible assets' (see [CIRD20035 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20035\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird20035)) in the hands of the

company incurring the expenditure immediately after the expenditure is incurred.

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