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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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CIRD25190 - Intangible assets excluded from CTA09/PART8 as special tax rules apply: election in respect of capital expenditure on computer software: computational consequences

CTA09/PART8/CHAPTERS2-4

On the election described in [CIRD25180](#)
(<https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development->

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- S721 (receipts recognised as they accrue) - except to the extent they are recognised under CAA01/S72 (CA23420);
- S722 (receipts in respect of royalties so far as not dealt with under S721);
- S732 (debits on reversal of previous accounting gain - but only to the extent the accounting gains represent credits brought to account under S721 or S722); and
- all the provisions in CTA09/PART8/CHAPTER4 (realisation of intangible assets) except that:
 - credits are only to be brought into account to the extent that they are not brought to account as disposal values under CAA01/S72; and
 - no deductions are to be made from receipts on the realisation of the asset under S735 and S736 (because they are relieviable under the capital allowances rules).

The other provisions in CTA09/PART8/CHAPTERS2-4 do not apply.

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