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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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CIRD12030 - Core computational rules: accounting: subject to any adjustments required

Adjustments required

The amounts that are to be brought into account for corporation tax under the core computational rules in CTA09/PART8 Chapters 2 - 5 are normally said to be ‘subject to any adjustments required’ by one of the following:

- any provision of CTA09/PART8 - see for example [CIRD12580 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12580\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12580) (adjustments to sums written off in a company's accounts as they are incurred) or [CIRD43000 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43000\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird43000)+ (disincorporation relief)
- under the transfer pricing rules in TIOPA/PART4 (provisions not at arm's length) - see [CIRD47060 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47060\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird47060)

An adjustment may be necessary on the change of accounting basis under CTA09/PART8/CHAPTER15 (S871-879) see [CIRD12300 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12300\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12300).

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