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## HMRC internal manual

# Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)  
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# CIRD12755 - Core computational rules: deductible debits: relief for capitalised expenditure on an intangible asset: accounts-based relief: general

## CTA09/PART8/S729

### Scope

Where a company does not elect for fixed-rate relief (see [CIRD12780 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-](#)

[development-manual/cird12780](#))), deductible debits for the depreciation of an asset within Part 8 are calculated by reference to sums written off that asset in its accounts by way of one of the following:

- amortisation
- impairment

## Link with accounts

See [CIRD30140 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30140\)](#) onwards for a description of GAAP as it applies to the amortisation of intangible assets and impairment reviews.

The deductible debit for the purposes of Part 8 is the same as the sum written off that asset on a company's accounts so long as both of the following apply:

- the amortisation or impairment charge in the accounts is in accordance with GAAP (see [CIRD30000 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30000\)](#) onwards)
- there is no divergence between the value of an asset for the purposes of Part 8 and its accounting value (see [CIRD12770 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12770\)](#))

Where there is such a divergence the deductible debit is calculated on a pro-rata basis. See [CIRD12760 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12760\)](#) onwards.

## Other relevant provisions

See [CIRD12790 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12790\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12790) for the computation of deductible debits following the revaluation of an asset in the accounts (or the restoration of past losses).

See [CIRD12795 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12795\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12795) for the computation of deductible debits following the part-realisation of an asset.

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