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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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[Back to contents](#) > [CIRD10000](#)

# CIRD11500 - Intangible assets within CTA09/PART8: FA02 rule: contents

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CIRD11505 [Introduction](#)  
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11505](#))

---

CIRD11520 [Outline](#)  
([/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11520](#))

---

**CIRD11530      [Flowcharts](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11530)

---

**CIRD11600      [Asset created by company](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11600)

---

**CIRD11610      [Asset acquired from an unrelated party](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11610)

---

**CIRD11625      [Asset acquired from a related party in qualifying circumstances: outline](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11625)

---

**CIRD11630      [Asset acquired from related party in qualifying circumstances: asset within CTA09/PART 8 in hands of transferor](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11630)

---

**CIRD11640      [Asset acquired from a related party in qualifying circumstances: asset acquired by a related party from an independent third party](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11640)

---

**CIRD11650      [Asset acquired from a related party in qualifying circumstances: asset created on or after 1 April 2002](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11650)

---

**CIRD11655      [Asset acquired on or after 1 July 2020](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11655)

---

**CIRD11660      [Asset acquired on or after 1 April 2002: asset transfers within TCGA92/S139 or S140A](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11660)

---

**CIRD11665      [Time when asset created or acquired: scope](#)**

(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11665)

---

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CIRD11670	<a href="#"><u>Time when asset treated as created or acquired: expenditure incurred rule</u></a> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11670)
CIRD11675	<a href="#"><u>Time when asset treated as created or acquired: exceptions to expenditure incurred rule: overview</u></a> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11675)
CIRD11678	<a href="#"><u>Time when asset treated as created or acquired: whether expenditure on creation or on enhancement of asset</u></a> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11678)
CIRD11680	<a href="#"><u>Time when asset treated as created or acquired: exceptions to expenditure incurred rule: goodwill</u></a> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11680)
CIRD11685	<a href="#"><u>When asset treated as created or acquired: exceptions to expenditure incurred rule: assets other than goodwill not qualifying for capital allowances</u></a> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11685)
CIRD11688	<a href="#"><u>Time when asset treated as created or acquired: exceptions to expenditure incurred rule: example - licence granted by a related party before 1 July 2020</u></a> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11688)
CIRD11690	<a href="#"><u>When asset treated as created or acquired: when expenditure is treated as incurred</u></a> (/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11690)

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← **Previous page**  
(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11000)

→ **Next page**  
**(/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird11700)**



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