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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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CIRD12010 - Core computational rules: accounting: introduction CTA09/PART8 CHAPTERS 2 - 5

In general, the computational provisions:

- are based on accounts which conform with GAAP - see [CIRD30000 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30000\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird30000) onwards
- identify those accounting entries from such accounts which form the basis for the figures

which are taken into account for corporation tax
- see [CIRD12210 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12210\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12210)

- set out how the figures to be brought into the corporation tax computation are derived from the accounting entries - see [CIRD12510 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12510\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird12510)
 - reproduce or specifically attract some but not all of the more general computational rules relating to income for corporation tax (such as those disallowing or deferring relief for expenditure) - see [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)
 - override other corporation tax rules relating to the same matters in the absence of specific provision to the contrary - see [CIRD10110 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10110\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird10110)
 - bring the resulting amounts into account as income, not as CG matters - see [CIRD13510 \(https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13510\)](https://www.gov.uk/hmrc-internal-manuals/corporate-intangibles-research-and-development-manual/cird13510)
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