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HMRC internal manual

Corporate Intangibles Research and Development Manual

From: [HM Revenue & Customs](#)
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Published 11 March 2016

Updated: 10 September 2025 - [See all updates](#)

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CIRD43350 - Intangible assets: disincorporation relief: post-FA 2002 goodwill: effect of disincorporation relief on shareholders: Capital Gains rules TCGA92/S162B, S162C

Broadly, the shareholders to whom the qualifying assets are transferred will take on the assets which have been subject to a disincorporation relief claim at a base cost equal to the amount specified in the claim to disincorporation relief. The

shareholders will use that base cost in all future capital gains tax computations. See CG65835.

Where an asset is transferred to more than one shareholder, each shareholder will take on the fraction of the base cost which corresponds with their percentage ownership of the asset.

Further guidance on disincorporation relief, including relief for other qualifying assets, is contained in the Capital Gains Manual at CG65800+.

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