



Corporation Tax Act 2009

2009 CHAPTER 4

PART 20

GENERAL CALCULATION RULES

CHAPTER 2

OTHER GENERAL RULES

Expenditure on research and development

1308 Expenditure brought into account in determining value of intangible asset

- (1) Subsection (2) applies if a company—
 - (a) incurs expenditure on research and development which is not of a capital nature, and
 - (b) brings the expenditure into account in determining the value of an intangible asset.
- (2) The expenditure is not prevented from being allowed as a deduction in calculating for corporation tax purposes the company's profits, just because it is brought into account as mentioned in subsection (1)(b).
- (3) Subsection (2) applies, in particular, for the purposes of—
 - (a) section 87 (expenses of research and development), and
 - (b) Part 13.
- (4) Subsection (5) applies if, in accordance with subsection (2), expenditure is both—
 - (a) brought into account in determining the value of an intangible asset, and
 - (b) allowed as a deduction in calculating profits.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (5) No deduction may be made in calculating for corporation tax purposes the profits of the company in respect of the writing down of so much of the value of the intangible asset as is attributable to the expenditure.
- (6) Subsection (2) does not allow expenditure as a deduction in calculating a company's profits for an accounting period so far as—
- (a) a deduction has been made in respect of it in calculating the company's profits for a previous accounting period, or
 - (b) the company has benefited from a tax relief in respect of it for a previous accounting period under Part 13.
- (7) In this section—
- “intangible asset” has the meaning it has for accounting purposes, and
 - “research and development” has the meaning given by ^{F1}section 1138 of CTA 2010].

Textual Amendments

- F1** Words in s. 1308(7) substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 695** (with Sch. 2)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Pt. 13 Ch. 1A inserted by [2024 c. 3 Sch. 1 para. 5](#)
- Pt. 14A inserted by [2024 c. 3 Sch. 2 para. 1](#)
- s. 1218ZCLA and cross-heading inserted by [2024 c. 3 Sch. 5 para. 9\(1\)](#)
- s. 142(5)(6) inserted by [2024 c. 3 Sch. 1 para. 9\(14\)\(c\)](#)
- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 807A substituted for s. 808-808E by [2024 c. 3 Sch. 2 para. 5\(2\)](#)
- s. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- s. 1040ZA(A1) inserted by [2024 c. 3 Sch. 2 para. 5\(3\)](#)
- s. 1044(2A) inserted by [2024 c. 3 Sch. 1 para. 6\(4\)\(b\)](#)
- s. 1044(5A)(5B) inserted by [2024 c. 3 Sch. 1 para. 6\(4\)\(c\)](#)
- s. 1045(2A) inserted by [2024 c. 3 Sch. 1 para. 6\(5\)\(b\)](#)
- s. 1045(4A) inserted by [2024 c. 3 Sch. 1 para. 6\(5\)\(c\)](#)
- s. 1045ZA inserted by [2024 c. 3 Sch. 1 para. 6\(6\)](#)
- s. 1045ZA(2)(3) modified by [2024 c. 3 Sch. 1 para. 21\(3\)\(4\)](#)
- s. 1052-1053A substituted for ss. 1052, 1053 by [2024 c. 3 Sch. 1 para. 6\(9\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1062A inserted by [2024 c. 3 Sch. 1 para. 6\(15\)](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)
- s. 1129(3)(d) and word inserted by [2024 c. 3 Sch. 1 para. 9\(4\)\(b\)](#)
- s. 1131(4) inserted by [2024 c. 3 Sch. 1 para. 9\(5\)\(b\)](#)
- s. 1132A inserted by [2024 c. 3 Sch. 1 para. 9\(6\)](#)
- s. 1134(3)(e) substituted for s. 1134(3)(d) by [2024 c. 3 Sch. 1 para. 9\(8\)\(e\)\(iv\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)
- s. 1138A1138B inserted by [2024 c. 3 Sch. 1 para. 9\(12\)](#)
- s. 1140A inserted by [2024 c. 3 Sch. 1 para. 9\(13\)](#)
- s. 1142C inserted by [2024 c. 3 Sch. 1 para. 9\(16\)](#)
- s. 1142D inserted by [2024 c. 3 Sch. 1 para. 9\(17\)](#)
- s. 1142E inserted by [2024 c. 3 Sch. 1 para. 9\(18\)](#)
- s. 1179DT(a) omitted by [2024 c. 3 Sch. 1 para. 12\(2\)\(a\)](#)
- s. 1179FL(a) omitted by [2024 c. 3 Sch. 1 para. 12\(2\)\(b\)](#)
- s. 1217FA(2)(bb) inserted by [2024 c. 3 Sch. 3 para. 2\(2\)\(c\)](#)
- s. 1217JA(3)-(10) inserted by [2024 c. 3 Sch. 3 para. 7\(3\)](#)
- s. 1217KB(4A) inserted by [2024 c. 3 Sch. 3 para. 9](#)
- s. 1217KD and cross-heading inserted by [2024 c. 3 Sch. 3 para. 10\(1\)](#)
- s. 1217QA(1)(a)(b) inserted by [2024 c. 3 Sch. 4 para. 2\(1\)](#)
- s. 1217RF(1)(c) and word inserted by [2024 c. 3 Sch. 4 para. 7\(2\)\(b\)](#)
- s. 1217RF(2)(za)(zb) inserted by [2024 c. 3 Sch. 4 para. 8\(1\)\(b\)](#)
- s. 1217RF(2)(za) omitted by [2024 c. 3 Sch. 1 para. 12\(7\)](#)
- s. 1217RF(3)-(10) inserted by [2024 c. 3 Sch. 4 para. 7\(3\)](#)
- s. 1217RI(4A) inserted by [2024 c. 3 Sch. 4 para. 9](#)
- s. 1217RKA and cross-heading inserted by [2024 c. 3 Sch. 4 para. 10\(1\)](#)
- s. 1218ZAA(4A) inserted by [2024 c. 3 Sch. 5 para. 2\(1\)](#)

- s. 1218ZCG(1)(ba) inserted by 2024 c. 3 Sch. 5 para. 6(2)
- s. 1218ZCG(2A)-(2H) inserted by 2024 c. 3 Sch. 5 para. 6(3)
- s. 1218ZCJ(4A) inserted by 2024 c. 3 Sch. 5 para. 8
- s. 1310(4)(zc) inserted by 2024 c. 3 Sch. 1 para. 12(9)(b)