



CIRD20280 - Reinvestment relief: computation: interaction with CG roll-over relief: flowchart

Rollover relief on disposal of an asset which is not within new rules; i.e. asset is not a 'chargeable intangible asset' ('CIA')

CG relief available only against acquisitions prior to 1/4/02

Relief available under new rules against acquisition of CIAs (on disposal of other intangibles as well as those qualifying for CG roll-over relief)