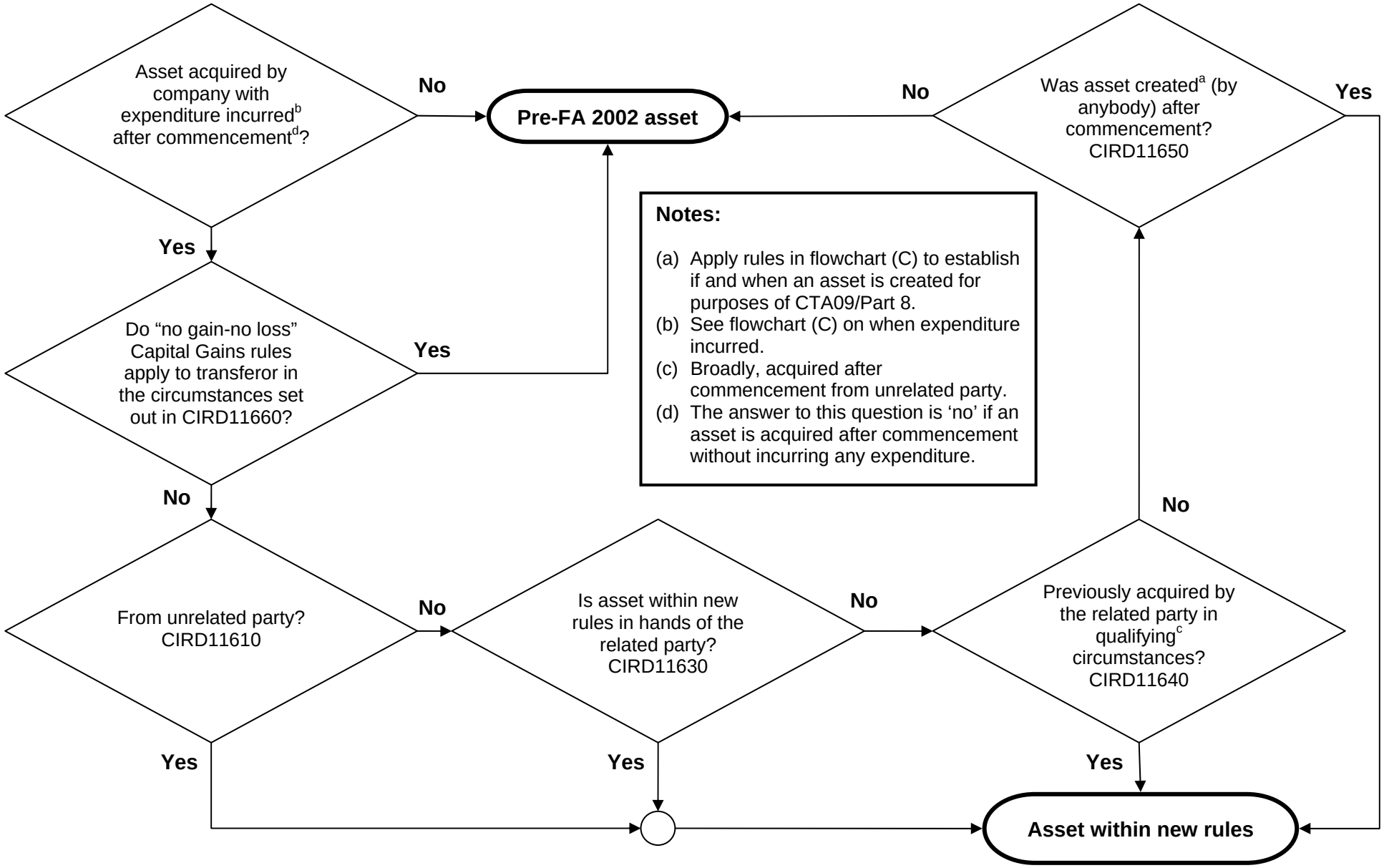
CIRD11530 (A): intangibles: FA02 rule: acquired assets flowchart



Notes:

(a) Apply rules in flowchart (C) to establish if and when an asset is created for purposes of CTA09/Part 8.
(b) See flowchart (C) on when expenditure incurred.
(c) Broadly, acquired after commencement from unrelated party.
(d) The answer to this question is 'no' if an asset is acquired after commencement without incurring any expenditure.