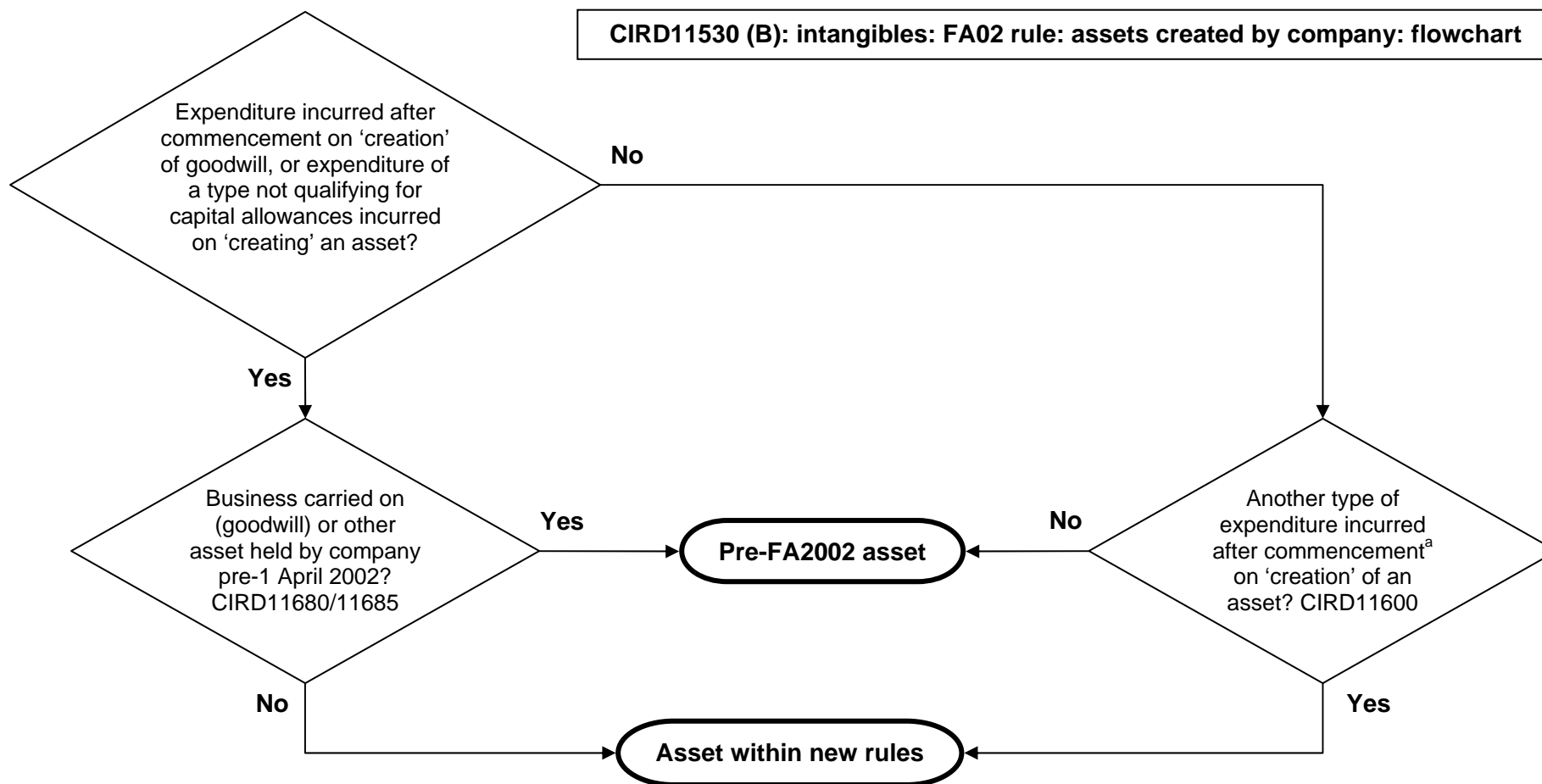


CIRD11530 (B): intangibles: FA02 rule: assets created by company: flowchart



Note

- a. See flowchart (C) on when expenditure incurred
If expenditure on creation also incurred before commencement treat blocks of expenditure as separate assets