



Corporation Tax Act 2009

2009 CHAPTER 4

PART 13

ADDITIONAL RELIEF FOR EXPENDITURE ON RESEARCH AND DEVELOPMENT

CHAPTER 4

RELIEF FOR SMES: SUBSIDISED AND CAPPED EXPENDITURE ON R&D

Relief

^{F1}1068 Additional deduction in calculating profits of trade

.....

Textual Amendments

F1 Pt. 13 Ch. 4 omitted (with effect in accordance with Sch. 15 paras. 28, 29 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 15 para. 15](#)

Threshold

^{F2}1069 R&D threshold

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Textual Amendments

F2 S. 1069 omitted (with effect in accordance with Sch. 3 para. 39 of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 3 para. 5\(3\)](#)

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](#)

Qualifying expenditure

^{F1}1070 Qualifying Chapter 4 expenditure

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Textual Amendments

- F1** Pt. 13 Ch. 4 omitted (with effect in accordance with Sch. 15 paras. 28, 29 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 15 para. 15](#)

^{F3}1071 Subsidised qualifying expenditure on in-house direct R&D

.....

Textual Amendments

- F3** Pt. 13 Ch. 4 omitted (with effect in accordance with Sch. 15 paras. 28, 29 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 15 para. 15](#); and words in s. 1071(7) inserted (with effect in accordance with s. 28(7) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [s. 28\(4\)\(k\)](#)

^{F4}1072 Subsidised qualifying expenditure on contracted out R&D

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Textual Amendments

- F4** Pt. 13 Ch. 4 omitted (with effect in accordance with Sch. 15 paras. 28, 29 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 15 para. 15](#); and words in s. 1072(8) inserted (with effect in accordance with s. 28(7) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [s. 28\(4\)\(l\)](#)

^{F1}1073 Capped R&D expenditure

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Textual Amendments

- F1** Pt. 13 Ch. 4 omitted (with effect in accordance with Sch. 15 paras. 28, 29 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 15 para. 15](#)

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.

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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):

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- 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. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- 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. 1138A applied by [S.I. 2024/348 reg. 3](#)