

# 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

F11068	Additional deduction in calculating profits of trade
T4-	J. A 4
Textu	al 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** 

F21069 R&D threshold

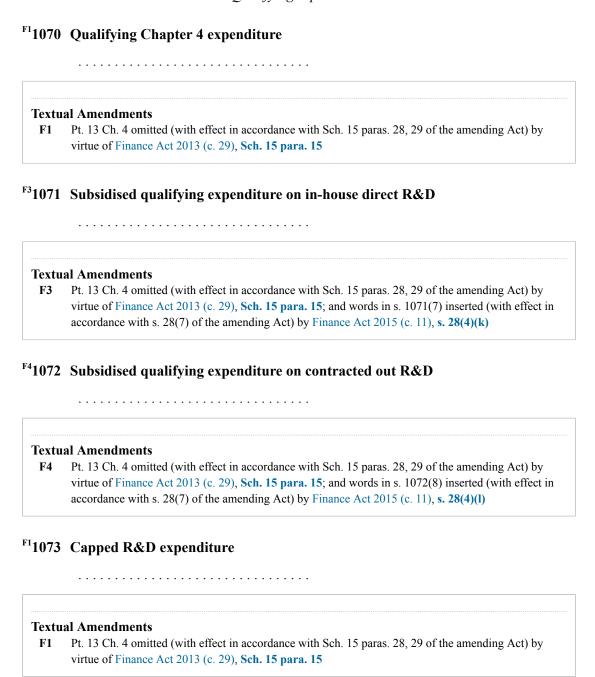
#### **Textual Amendments**

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)

Part 13 – Additional relief for expenditure on research and development Chapter 4 – Relief for SMEs: subsidised and capped expenditure on R&D Document Generated: 2024-04-10

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



#### **Changes to legislation:**

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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