

## SCHEDULES

### SCHEDULE 31

#### TAX RELIEF FOR EXPENDITURE ON RESEARCH AND DEVELOPMENT

##### PART 6

##### EXPENDITURE ON VACCINE RESEARCH ETC: SCHEDULE 13 TO FINANCE ACT 2002

*Direct research and development: qualifying expenditure on externally provided workers*

22 In paragraph 3 (qualifying expenditure on direct research and development) for subparagraph (5) (the fourth condition, that the expenditure is incurred on staffing costs or consumable stores) substitute—

- “(5) The fourth condition is that the expenditure—
- (a) is incurred on staffing costs,
  - (b) is incurred on consumable stores, or
  - (c) is qualifying expenditure on externally provided workers.”.