

## SCHEDULES

### SCHEDULE 17

#### MINOR AMENDMENTS OF OR CONNECTED WITH THE INCOME TAX (EARNINGS AND PENSIONS) ACT 2003

##### *Tax relief for expenditure on R&D or remediation of contaminated land: staff costs*

- 7 (1) In Schedule 20 to the Finance Act 2000 (c. 17) (tax relief for expenditure on research and development), in paragraph 5 (staffing costs)—
- (a) in sub-paragraph (1), for paragraph (a) substitute—
    - “(a) the emoluments paid by the company to directors or employees of the company, including all salaries, wages, perquisites and profits whatsoever other than benefits in kind;”;
  - (b) omit sub-paragraph (1ZA).
- (2) In Schedule 22 to the Finance Act 2001 (c. 9) (remediation of contaminated land), in paragraph 5 (employee costs)—
- (a) in sub-paragraph (1), for paragraph (a) substitute—
    - “(a) the emoluments paid by the company to directors or employees of the company, including all salaries, wages, perquisites and profits whatsoever other than benefits in kind;”;
  - (b) omit sub-paragraph (1A).
- (3) These amendments have effect in relation to expenditure incurred on or after 1st April 2004.