

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Claims to be included in return. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 3

#### CLAIMS FOR RELIEF FOR RESEARCH AND DEVELOPMENT

##### *Claims to be included in return*

- 2 (1) Paragraph 10 (other claims and elections to be included in return) is amended as follows.
- (2) In sub-paragraph (2) (claims to which Part 8, 9 or 9A of Schedule 18 applies) for “R&D tax credit” substitute “ R&D tax relief ”.
- <sup>F1</sup>(3) .....
- <sup>F1</sup>(4) .....

---

#### **Textual Amendments**

- F1** Sch. 3 para. 2(3) (4) repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:  
Claims to be included in return.