



# Corporation Tax Act 2009

## 2009 CHAPTER 4

### PART 13

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

### CHAPTER 5

#### RELIEF FOR LARGE COMPANIES

#### *Relief*

#### **<sup>F1</sup>1074 Additional deduction in calculating profits of trade**

.....

#### **Textual Amendments**

**F1** Pt. 13 Ch. 5 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. 16](#)

#### *Threshold*

#### **<sup>F2</sup>1075 R&D threshold**

.....

#### **Textual Amendments**

**F2** S. 1075 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. 6\(3\)](#)

*Status: Point in time view as at 17/07/2013.*

*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)*

### *Qualifying expenditure*

#### **<sup>F1</sup>1076 Qualifying Chapter 5 expenditure**

.....

##### **Textual Amendments**

- F1** Pt. 13 Ch. 5 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. 16](#)

#### **<sup>F1</sup>1077 Qualifying expenditure on in-house direct R&D**

.....

##### **Textual Amendments**

- F1** Pt. 13 Ch. 5 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. 16](#)

#### **<sup>F1</sup>1078 Qualifying expenditure on contracted out R&D**

.....

##### **Textual Amendments**

- F1** Pt. 13 Ch. 5 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. 16](#)

#### **<sup>F1</sup>1079 Qualifying expenditure on contributions to independent R&D**

.....

##### **Textual Amendments**

- F1** Pt. 13 Ch. 5 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. 16](#)

### *Insurance companies*

#### **<sup>F1</sup>1080 Entitlement to relief: I minus E basis**

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