



Corporation Tax Act 2009

2009 CHAPTER 4

PART 13

ADDITIONAL RELIEF FOR EXPENDITURE ON RESEARCH AND DEVELOPMENT

CHAPTER 5

RELIEF FOR LARGE COMPANIES

Qualifying expenditure

^{F1}1076 Qualifying Chapter 5 expenditure

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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](#)

^{F1}1077 Qualifying expenditure on in-house direct R&D

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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](#)

Status: Point in time view as at 17/07/2013.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

F1 1078 Qualifying expenditure on contracted out R&D

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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](#)

F1 1079 Qualifying expenditure on contributions to independent R&D

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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](#)

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