
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 24. (See end of Document for details)*

SCHEDULES

SCHEDULE 15

R&D EXPENDITURE CREDITS

PART 3

ABOLITION OF CERTAIN RELIEF UNDER PART 13 OF CTA 2009

Consequential amendments

- 24 (1) CTA 2010 is amended as follows.
- (2) In section 312 (ring fence expenditure supplement: qualifying pre-commencement expenditure), omit subsections (8) and (9).
- (3) In section 1173, in Part 1 of the table in subsection (2), omit the entry relating to section 1083(5) of CTA 2009.
- (4) In Schedule 1, omit paragraph 671.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 24.