
*Changes to legislation: There are currently no known outstanding effects
for the Finance (No. 2) Act 2023, Part 5. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

RELIEF FOR RESEARCH AND DEVELOPMENT

PART 5

COMMENCEMENT

- 19 The amendment made by [paragraph 13](#) of this Schedule has effect in relation to claims made on or after 1 August 2023.
- 20 The amendments made by the remaining provisions of this Schedule have effect in relation to accounting periods beginning on or after 1 April 2023.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Part 5.