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# S C H E D U L E S

## SCHEDULE 1

### RESEARCH AND DEVELOPMENT

### PART 2

### CONSEQUENTIAL AMENDMENTS

*FA 2007*

11      In Schedule 24 to FA 2007 (penalties for errors), in paragraph 28(fa)(ia) ("corporation tax credit" includes R&D expenditure credit), for "Chapter 6A of Part 3" substitute "Chapter 1A of Part 13".

**Changes to legislation:**
There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2024. Any changes that have already been made by the team appear in the content and are referenced with annotations.
View outstanding changes

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

– Sch. 9 para. 132(1) Sch. 9 para. 132 renumbered as Sch. 9 para. 132(1) by S.I. 2024/356 reg. 4(23)(a)
– Sch. 9 para. 125(1)(c) and word inserted by S.I. 2024/356 reg. 4(3)(b)
– Sch. 9 para. 125(3A) inserted by S.I. 2024/356 reg. 4(6)
– Sch. 9 para. 126(1)(c) inserted by S.I. 2024/356 reg. 4(9)(c)
– Sch. 9 para. 126(3A) inserted by S.I. 2024/356 reg. 4(10)
– Sch. 9 para. 127A and cross-heading inserted by S.I. 2024/356 reg. 4(12)
– Sch. 9 para. 128(6)(a)(zi) inserted by S.I. 2024/356 reg. 4(13)
– Sch. 9 para. 129(1)(c)(d) inserted by S.I. 2024/356 reg. 4(15)(b)
– Sch. 9 para. 129(2)(c) and word inserted by S.I. 2024/356 reg. 4(16)(b)
– Sch. 9 para. 130A and cross-heading inserted by S.I. 2024/356 reg. 4(21)
– Sch. 9 para. 132(2)-(5) inserted by S.I. 2024/356 reg. 4(23)(c)
– Sch. 9 para. 132A and cross-heading inserted by S.I. 2024/356 reg. 4(24)
– Sch. 9 para. 132(1) words inserted by S.I. 2024/356 reg. 4(23)(b)