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STATUTORY INSTRUMENTS

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**2007 No.3426**

**CORPORATION TAX**

**The Scientific Research Organisations Regulations 2007**

*Made - - - - 5th December 2007*  
*Laid before the House of*  
*Commons - - - 5th December 2007*  
*Coming into force 1st January 2008*

**THE SCIENTIFIC RESEARCH  
ORGANISATIONS REGULATIONS 2007**

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12. Undertaking of research and development leading to or facilitating an extension of a class of trade
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15. Breach of arrangements for disseminating the results of research and development
  16. Intellectual property requirements
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- Signature  
Explanatory Note