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STATUTORY INSTRUMENTS

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**2007 No. 3426**

**The Scientific Research Organisations Regulations 2007**

**PART 3**

**Research and development capable of extending trade**

**Breach of intellectual property requirements**

**17.—**(1) This regulation applies where in respect of any intellectual property from research and development undertaken by or on behalf of an Association in an accounting period in respect of which a claim under section 508 is made the circumstances are such that none of the requirements in regulation 16(a), (b) or (c) is satisfied in relation to the intellectual property.

(2) Where this regulation applies at any time in an accounting period, the Association shall be deemed not to have satisfied the condition in section 508(1)(a) in relation to that accounting period (whether or not the intellectual property involved arose in or existed in that accounting period or in an earlier accounting period).