
STATUTORY INSTRUMENTS

2024 No. 348

CORPORATION TAX

The Research and Development
(Chapter 2 Relief) Regulations 2024

<i>Made</i>	- - - -	<i>at 1.55 p.m. on 11th</i>
		<i>March 2024</i>
<i>Laid before the House of</i>		<i>at 4.30 p.m. on 11th</i>
<i>Commons</i>	- -	<i>March 2024</i>
<i>Coming into force</i>		<i>1st April 2024</i>

THE RESEARCH AND DEVELOPMENT
(CHAPTER 2 RELIEF) REGULATIONS 2024

1. Citation, commencement and interpretation
 2. Application of regulations 3 and 4
 3. Payments for overseas R&D to qualify for Chapter 2 relief
 4. Limit on amount of relief obtainable over 3-year period
- Signature
Explanatory Note