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STATUTORY INSTRUMENTS

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**2024 No. 348**

The Research and Development  
(Chapter 2 Relief) Regulations 2024

**Payments for overseas R&D to qualify for Chapter 2 relief**

**3.** Where this regulation applies, section 1138A of CTA 2009 (R&D undertaking abroad that attracts relief for payments to contractors or for externally provided workers) applies to any research and development undertaken outside the United Kingdom.