Status:	This is	the o	original	version	(as it was	origin	nally made).	This
item of	legisla	tion i	is curren	ıtlv onlv	available	in its	original fori	nat.

STATUTORY INSTRUMENTS

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.