SCHEDULE 12 – Tax relief for expenditure on research and development

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Capped SME expenditure. (See end of Document for details)

SCHEDULES

F1SCHEDULE 12

Textual Amendments

Sch. 12 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 536, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Capped SME expenditure.