



Finance Act 2006

2006 CHAPTER 25

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

RELIEFS FOR BUSINESS

Research and development

^{F1}28 **Relief for research and development: subjects of clinical trials**

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Textual Amendments

F1 S. 28 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009](#) (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

29 Claims for relief for research and development

Schedule 3 (which amends Schedule 18 to FA 1998 in connection with claims for tax relief for expenditure on research and development) has effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:
Research and development.