

*These notes refer to the Corporation Tax Act 2009
(c.4) which received Royal Assent on 26 March 2009*

CORPORATION TAX ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 13: Additional relief for expenditure on research and development

Overview

Chapter 9: Supplementary

Overview

Section 1127: “Qualifying expenditure on externally provided workers”

2910. This section defines “qualifying expenditure on externally provided workers”. It is based on paragraph 8A of Schedule 20 to FA 2000.
2911. This section is the first of six sections that deal with the relief given in relation to expenditure on externally provided workers. Sections 1129 to 1131 explain how to calculate this amount. These sections focus on the subject matter of the expenditure. Section 1132 then identifies whether that expenditure is incurred on relevant research and development.
2912. The relief applies only to expenditure incurred on or after 9 April 2003 (Chapters 3 and 5) or 27 September 2003 (Chapters 2, 4 and 7). Schedule 2 (transitionals and savings) preserves this for pre-trading expenditure treated as incurred in the accounting periods to which this Act applies.