
Status: Point in time view as at 17/07/2013.

Changes to legislation: Corporation Tax Act 2009, Cross Heading: Cap on R&D aid under Chapter 2 or 7 of Part 13 is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 2

TRANSITIONALS AND SAVINGS

PART 15

RESEARCH AND DEVELOPMENT

Cap on R&D aid under Chapter 2 or 7 of Part 13

- 116 For the purposes of any calculation in accordance with section 1114, no account is to be taken of any qualifying R&D relief (as defined in section 1113(4)) in respect of expenditure incurred before 1 August 2008.

Status:

Point in time view as at 17/07/2013.

Changes to legislation:

Corporation Tax Act 2009, Cross Heading: Cap on R&D aid under Chapter 2 or 7 of Part 13 is up to date with all changes known to be in force on or before 22 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.