
Status: Point in time view as at 17/07/2013.

Changes to legislation: Corporation Tax Act 2009, Section 1047 is up to date with all changes known to be in force on or before 19 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)



Corporation Tax Act 2009

2009 CHAPTER 4

PART 13

ADDITIONAL RELIEF FOR EXPENDITURE ON RESEARCH AND DEVELOPMENT

CHAPTER 2

RELIEF FOR SMES: COST OF R&D INCURRED BY SME

Reliefs: further provision

1047 Elections under section 1045

- (1) An election under section 1045 must specify the accounting period in respect of which it is made.
- (2) The election must be made by notice in writing to an officer of Revenue and Customs.
- (3) The notice must be given before the end of the period of two years beginning immediately after the end of the accounting period to which the election relates.

Status:

Point in time view as at 17/07/2013.

Changes to legislation:

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