SCHEDULES

SCHEDULE 3

RELIEF FOR EXPENDITURE ON R&D

Company not a going concern when in administration or liquidation

[F1]13 . . . . . .

Textual Amendments

F1 Sch. 3 paras. 12-14 omitted (with effect in accordance with s. 47(15) of the amending Act) by virtue of Finance Act 2016 (c. 24), **s. 47(14)(a)**

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2012, Paragraph 13.