
STATUTORY INSTRUMENTS

2023 No. 813

CORPORATION TAX

The Relief for Research and Development (Content of Claim Notifications, Additional Information Requirements and Miscellaneous Amendments) Regulations 2023

<i>Made</i>	- - - -	<i>17th July 2023</i>
<i>Laid before the House of Commons</i>	- -	<i>18th July 2023</i>
<i>Coming into force</i>		<i>8th August 2023</i>

**THE RELIEF FOR RESEARCH AND DEVELOPMENT
(CONTENT OF CLAIM NOTIFICATIONS,
ADDITIONAL INFORMATION REQUIREMENTS AND
MISCELLANEOUS AMENDMENTS) REGULATIONS 2023**

1. Citation and commencement
 2. Claim notifications
 3. Additional information to be provided in relation to R&D claims
 4. Amendment of the Income and Corporation Taxes (Electronic Communications) Regulations 2003
- Signature

SCHEDULE 1 — Claim notifications

1. A claim notification under section 1142A of the Corporation Tax...
2. This is the Table referred to in paragraph 1— Subject...

SCHEDULE 2 — Additional information to be provided in relation to R&D claims

1. A claim to which Part 9A of Schedule 18 to...
2. This is the Table referred to in paragraph 1— Topic...

Explanatory Note