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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1987, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 13

#### RELIEF FOR RESEARCH EXPENDITURE

#### PART II

#### AMENDMENTS RELATING TO THE NEW ALLOWANCE

##### *The principal Act*

- 2 In section 3 of that Act, in subsection (3) (expenditure not allowable under that section if already allowed under other provisions) after the words “section 5A” there should be inserted “ or section 5B ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1987, Paragraph 2.