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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Recovery of excessive R&D tax credit. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 21

#### R&D TAX CREDITS: CONSEQUENTIAL AMENDMENTS

##### *Recovery of excessive R&D tax credit*

- 3 In paragraph 52 of that Schedule (recovery of excessive repayments, etc.)—
- (a) in sub-paragraph (2) (excessive repayments to which paragraphs 41 to 48 apply), before “or” at the end of paragraph (b) insert—
    - “(ba) R&D tax credit under Schedule 20 to the Finance Act 2000,”;
  - and
  - (b) in sub-paragraph (5) (connection of assessment for excessive payment to an accounting period), before “or” at the end of paragraph (a) insert—
    - “(ab) an amount of R&D tax credit paid to a company for an accounting period,”;
  - and
  - (c) at the end of that sub-paragraph after “(a)” insert “ , (ab) ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading:  
Recovery of excessive R&D tax credit.