



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

New reliefs

^{F1}53 Tax relief for expenditure on research and development

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Textual Amendments

- F1** S. 53 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009](#) (c. 4), s. 1329(1), Sch. 1 para. 527, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

^{F2}54 Tax relief for expenditure on vaccine research etc

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Textual Amendments

- F2** S. 54 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009](#) (c. 4), s. 1329(1), Sch. 1 para. 528, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: New reliefs. (See end of Document for details)

F³55 Gifts of medical supplies and equipment

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Textual Amendments

- F3** S. 55 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 529, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

56 R&D tax relief for small and medium-sized enterprises: minor and consequential amendments

Schedule 15 to this Act (which makes minor amendments to Schedule 20 to the Finance Act 2000 (tax relief for R&D expenditure of small and medium-sized enterprises), including amendments consequential on Schedules 12 and 13 to this Act) has effect for accounting periods ending on or after 1st April 2002.

57 Community investment tax relief

F⁴(1)

- (2) Schedule 17 to this Act (which makes provision consequential on the introduction of community investment tax relief) has effect.
- (3) Schedules 16 and 17 shall come into force on such day as the Treasury may by order appoint.
- (4) On and after that day—
- (a) Schedule 16 shall have effect in relation to—
 - (i) investments made on or after such day as the Treasury may so appoint, being a day not earlier than 17th April 2002, and
 - (ii) claims made on or after such day as the Treasury may so appoint,
 - (b) paragraphs 2 to 4 of Schedule 17 shall have effect for years of assessment ending on or after the day appointed under paragraph (a)(i), and
 - (c) paragraph 5 of that Schedule shall have effect for accounting periods ending on or after that day.

Textual Amendments

- F4** S. 57(1) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 369, **Sch. 3 Pt. 1** (with Sch. 2)

F⁵58 Relief for community amateur sports clubs

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Textual Amendments

- F5** S. 58 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 370, **Sch. 3 Pt. 1** (with Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: New reliefs.