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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Claims for R&D tax relief. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 3

#### CLAIMS FOR RELIEF FOR RESEARCH AND DEVELOPMENT

##### *Claims for R&D tax relief*

- 3 In paragraph 83A (Part 9A: introduction) for “claims for R&D tax credits” substitute “ claims for R&D tax relief ”.
- 4 In each of the following provisions for “claim for an R&D tax credit” substitute “ claim to which this Part of this Schedule applies ”
  - (a) paragraph 83B(1) (claim to be included in company tax return);
  - (b) paragraph 83C (content of claim);
  - (c) paragraph 83D (amendment or withdrawal of a claim);
  - (d) paragraph 83E(1) (time limit for claims).
- 5 In the title of Part 9A, “R&D tax credit” becomes “ R&D tax relief ”.

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There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:  
Claims for R&D tax relief.