
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006,
Cross Heading: Commencement and transitional provision. (See end of Document for details)

SCHEDULES

SCHEDULE 3

CLAIMS FOR RELIEF FOR RESEARCH AND DEVELOPMENT

Commencement and transitional provision

- 10 The amendments made by paragraphs 2 to 9 have effect in relation to accounting periods ending on or after 31st March 2006.
- 11 (1) This paragraph applies where a company is entitled to relief under Schedule 20 to FA 2000 or Schedule 12 or 13 to FA 2002 for any accounting period of the company falling within sub-paragraph (2).
- (2) An accounting period of a company falls within this sub-paragraph if it ends on a day falling after 31st March 2002 but before 31st March 2006.
- (3) Sub-paragraphs (4) and (5) apply to any claim by the company for such relief for an accounting period falling within sub-paragraph (2), other than a claim by the company for—
- (a) an R&D tax credit under Schedule 20 to FA 2000, or
 - (b) a tax credit under Schedule 13 to FA 2002.
- (4) A claim to which this sub-paragraph applies may be made, amended or withdrawn by the company at any time up to and including 31st March 2008.
- (5) A claim to which this sub-paragraph applies may be made, amended or withdrawn by the company at a later date if an officer of Revenue and Customs allows it.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Commencement and transitional provision.