

SCHEDULES

SCHEDULE 3

Section 29

CLAIMS FOR RELIEF FOR RESEARCH AND DEVELOPMENT

Introductory

1 Schedule 18 to FA 1998 (company tax returns, assessments and related matters) is amended as follows.

Claims to be included in return

2 (1) Paragraph 10 (other claims and elections to be included in return) is amended as follows.

(2) In sub-paragraph (2) (claims to which Part 8, 9 or 9A of Schedule 18 applies) for “R&D tax credit” substitute “ R&D tax relief ”.

<sup>F1</sup>(3) .....

<sup>F1</sup>(4) .....

Textual Amendments

**F1** Sch. 3 para. 2(3) (4) repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

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 ”.

Claims for relief under Schedule 12 to FA 2002

<sup>F2</sup>6 .....

*Changes to legislation: There are currently no known outstanding effects  
 for the Finance Act 2006, SCHEDULE 3. (See end of Document for details)*

#### Textual Amendments

- F2** Sch. 3 paras. 6-9 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

### *Claims for relief under Schedule 13 to FA 2002*

**F27** .....

#### Textual Amendments

- F2** Sch. 3 paras. 6-9 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

**F28** .....

#### Textual Amendments

- F2** Sch. 3 paras. 6-9 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

**F29** .....

#### Textual Amendments

- F2** Sch. 3 paras. 6-9 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

### *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, SCHEDULE 3.