

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 5. (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*

5 In the title of Part 9A, “R&D tax credit” becomes “R&D tax relief”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 5.