

SCHEDULES

SCHEDULE 3

RELIEF FOR EXPENDITURE ON R&D

Qualifying expenditure on externally provided workers

- 34 (1) Section 1128 (“externally provided worker”) is amended as follows.
- (2) In subsection (7), for “the staff provider” substitute “a person other than the company (the “staff controller”)”.
- (3) After subsection (8) insert—
- “(9) In sections 1129 to 1131 references to “staff controller” are to be read in accordance with subsection (7).”