

SCHEDULES

SCHEDULE 3

RELIEF FOR EXPENDITURE ON R&D

Qualifying expenditure on externally provided workers

- 36 (1) Section 1130 (election for connected persons treatment) is amended as follows.
- (2) For subsection (1) substitute—
- “ (1) If—
- (a) a company makes a staff provision payment, and
- (b) the company, the staff provider and (if different) the staff controller (or staff controllers) are not all connected,
- they may jointly elect that section 1129 is to apply to them as if they were all connected.”
- (3) In subsection (2), for “must be made” substitute “has effect”.