
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Consequential amendments. (See end of Document for details)

SCHEDULES

SCHEDULE 15

R&D EXPENDITURE CREDITS

PART 3

ABOLITION OF CERTAIN RELIEF UNDER PART 13 OF CTA 2009

Consequential amendments

- 23 In Schedule 4 to CTA 2009 (index of defined expressions), omit the following entries— “ capped R&D expenditure (in Part 13) ”, “ qualifying Chapter 3 expenditure (in Part 13) ”, “ qualifying Chapter 4 expenditure (in Part 13) ”, and “ qualifying Chapter 5 expenditure (in Part 13) ”.
- 24 (1) CTA 2010 is amended as follows.
- (2) In section 312 (ring fence expenditure supplement: qualifying pre-commencement expenditure), omit subsections (8) and (9).
- (3) In section 1173, in Part 1 of the table in subsection (2), omit the entry relating to section 1083(5) of CTA 2009.
- (4) In Schedule 1, omit paragraph 671.
- 25 In section 13 of F(No.3)A 2010, omit subsections (4) and (5).
- 26 (1) FA 2012 is amended as follows.
- (2) In section 78(3), omit the entry relating to section 1080(2) of CTA 2009.
- (3) In Schedule 16, omit paragraph 190.

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