
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading:
R&D tax relief or tax credit only available where company is a going concern. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 20

Textual Amendments

- F1** [Sch. 20](#) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 1 para. 469](#), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: R&D tax relief or tax credit only available where company is a going concern.