
STATUTORY INSTRUMENTS

2023 No. 293

**INCOME TAX
CORPORATION TAX**

**The Research and Development
(Prescribed Activities) Regulations 2023**

<i>Made</i>	- - - -	<i>9th March 2023</i>
<i>Laid before the House of Commons</i>	- -	<i>10th March 2023</i>
<i>Coming into force</i>		<i>31st March 2023</i>

**THE RESEARCH AND DEVELOPMENT
(PRESCRIBED ACTIVITIES) REGULATIONS 2023**

1. Citation, commencement and effect
 2. Activities prescribed as research and development
 3. Revocation of the Research and Development (Prescribed Activities) Regulations 2004
- Signature
Explanatory Note