
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Paragraph 11. (See end of Document for details)

SCHEDULES

SCHEDULE 13

RELIEF FOR RESEARCH EXPENDITURE

PART III

RECEIPTS TO BE SET AGAINST ALLOWABLE EXPENDITURE

- 11 (1) A return made by a participator for a chargeable period under paragraph 2 of Schedule 2 to the principal Act shall give details of any qualifying receipt (whether received by him or by a person connected with him) of which details have not been given in a return made by him for an earlier chargeable period.
- (2) [^{F1}Section 1122 of the Corporation Tax Act 2010] (connected persons) applies for the purposes of this paragraph.

Textual Amendments

- F1** Words in Sch. 13 para. 11(2) substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 204 (with Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1987, Paragraph 11.