

SCHEDULES

SCHEDULE 21

R&D TAX CREDITS: CONSEQUENTIAL AMENDMENTS

Claim must be made in tax return

- 2 In Schedule 18 to the Finance Act 1998 (company tax returns, assessments and related matters), in paragraph 10 (other claims and elections to be included in return), for sub-paragraph (2) substitute—

“(2) A claim to which Part VIII, IX or IXA of this Schedule applies (claims for group relief, capital allowances or R&D tax credit) can only be made by being included in a company tax return (see paragraphs 67, 79 and 83B).”.