

Status: Point in time view as at 06/04/2005. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 13

TAX RELIEF FOR EXPENDITURE ON VACCINE RESEARCH ETC

Modifications etc. (not altering text)

- C1** Sch. 13 modified (with effect as specified in art. 2 of the commencing S.I. of the commencing S.I.) by [Finance Act 2004 \(c. 12\), s. 53\(2\)\(6\)](#); [S.I. 2004/3268, art. 2](#)

PART 1

ENTITLEMENT TO RELIEF

Qualifying expenditure on sub-contracted research and development

- 6 (1) Paragraphs 7 to 11 make provision for determining the qualifying expenditure of a company on sub-contracted research and development.

This is subject to sub-paragraph (3).

- (2) For the purposes of those paragraphs a company (“the principal”) incurs expenditure on sub-contracted research and development if it makes a payment (a “sub-contractor payment”) to another person (“the sub-contractor”) in respect of research and development contracted out by the company to that person.

- (3) Where the sub-contractor is—

- (a) a charity (within the meaning of section 506(1) of the Taxes Act 1988),
- (b) a university, or
- (c) an Association of a description specified in section 508 of that Act (scientific research organisations),

paragraphs 7(1) and 8 to 11 do not apply and expenditure of the principal on sub-contracted expenditure is qualifying expenditure if it satisfies the conditions of paragraph 7(2) to (6).

Commencement Information

- II** Sch. 13 has effect in relation to expenditure incurred on or after 22.4.2003 by The Finance Act 2002, Schedule 13 (Appointed Day) Order 2003 ([S.I. 2003/1472](#)), art. 2 (with para. 28(1))

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